



## e-filing Handbook Specifications

# For Electronic Return Originators of California Sales and Use Tax

**INSIDE:**  
**Contact Information**  
**Technical Requirements**  
**Filing Electronic Returns**  
**and more...**

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# **SECTION 1 INTRODUCTION**

## **1.1 GENERAL INFORMATION**

Thank you for your interest in the California State Board of Equalization's (BOE) Electronic Filing (E-Filing) Program. This publication provides you with information on how you can participate as an Electronic Return Originator (ERO) in the E-Filing Program, as well as information on your responsibilities as ERO in the Program. Rules, procedures, and technical requirements of the program presented in this document must be conformed to for successful participation.

Participation in the E-Filing Program is voluntary. The BOE accepts requests for ERO application materials at any time.

The information contained in this publication is subject to change. If you are a participant in the BOE E-Filing Program, the BOE will automatically send you updated versions of this publication.

## **1.2 BOE CONTACT**

You may direct questions regarding the E-Filing Program or this publication to the BOE's E-Filing Program Coordinator between the hours of 7:30 a.m. and 4:30 p.m., Pacific Time, Monday through Friday, at:

Phone: 916-323-6353  
FAX: 916-327-5047  
Email: [Efile@boe.ca.gov](mailto:Efile@boe.ca.gov)

Or you can write to the following address:

State Board of Equalization  
E-Filing Program Coordinator, MIC 93  
P.O. Box 942879  
Sacramento, CA 94279-0093

## **1.3 ADDITIONAL INFORMATION**

Additional information on the E-Filing Program may be obtained by accessing BOE electronic services web-pages located on the Internet at [www.boe.ca.gov](http://www.boe.ca.gov).

## **1.4 ASSISTANCE FOR PERSONS WITH DISABILITIES**

Assistance for persons with hearing or speech impairments can be obtained by calling our TDD Assistance Center at 1-800-735-2929, between the hours of 8:00 a.m. and 5:00 p.m., Pacific Time, Monday through Friday.

## **SECTION 2 E-FILING PROGRAM**

### **2.1 GENERAL INFORMATION**

The BOE's E-Filing Program has been developed and implemented to provide California taxpayers with the opportunity to use Internet technology to file Sales and Use Tax returns and arrange for payment of tax through an ERO.

E-Filing is currently available to taxpayers who file a Form BOE-401-EZ Return or a BOE-401-A Return (with Schedule A only), and who conduct business at a single location. E-Filing is not available to taxpayers who have filed for bankruptcy or other legal status, or BOE designated or Secretary of State designated confidential filing status.

### **2.2 DEFINITION OF ELECTRONIC RETURN ORIGINATOR (ERO)**

An ERO is the person or firm that constructs the return information for the taxpayer for the purpose of electronically filing a tax return and payment. To be an ERO you must:

- submit a completed Form BOE-400-ELF, Electronic Return Originator Application to the BOE;
- pass the BOE qualifications reviews; and
- be accepted by BOE.

### **2.3 DISCLOSURE OF ELECTRONIC RETURN INFORMATION**

The ERO shall not disclose or use any taxpayer specific information for any purpose other than the preparation of tax returns.

### **2.4 ADVERTISING**

The ERO may advertise electronic filing services to taxpayers. However, use of the BOE's name, "Board of Equalization" or "BOE" within an ERO name is not allowed.

Periodic review of an ERO web-site may be conducted to ensure the ERO's advertising is consistent with the position of the BOE. Authorized ERO's will be



placed on an alphabetical listing on the BOE web-site but the BOE will not advertise for any specific ERO.

Please contact the E-Filing Program Coordinator if you have any questions regarding advertising.

## **2.5 RECORD RETENTION**

As stated in Regulation 1698 (i), copies of all materials furnished to or by the taxpayer shall be retained by the ERO for a minimum of four (4) years. In addition, the ERO must be able to provide, upon request, a printed copy of any filing made through the ERO to the taxpayer or the BOE.

Failure to maintain historical records will result in suspension from ERO participation in the E-Filing Program.

## **SECTION 3 APPLICATION TO PARTICIPATE IN THE E-FILING PROGRAM**

### **3.1 GENERAL INFORMATION**

All organizations or individuals interested in participating as an ERO in the BOE's E-Filing Program shall enroll with the BOE by submitting a completed Form BOE-400-ELF, Electronic Return Originator Application. The BOE will accept requests for ERO application materials at any time.

You must comply with the requirements and specifications set forth in this publication in order to qualify for participation in the BOE's E-Filing Program.

### **3.2 OBTAINING BOE-400-ELF, ELECTRONIC RETURN ORIGINATOR APPLICATION**

You may obtain a copy of this form by:

- referring to **Appendix A** of this publication;
- downloading it from the BOE web-site; or
- contacting the BOE E-Filing Coordinator.

### **3.3 WHERE TO APPLY**

Mail the completed application form to the E-Filing Program Coordinator at:

State Board of Equalization  
E-Filing Program Coordinator, MIC 93  
P.O. Box 942879  
Sacramento, CA 94279-0093

The completed BOE-400-ELF, Electronic Return Originator Application, may be faxed to 916-327-5047; however, the form containing the original signature (photocopy not acceptable) must be received by the BOE within 30 days of receipt of the faxed copy. Applicants who fail to provide the original signed form will not be accepted into the E-Filing Program.

Incomplete or unsigned applications will be returned to the applicant.

### **3.4 NOTIFICATION OF ACCEPTANCE OR DENIAL**

Notification of acceptance into or denial from the E-Filing Program will be mailed to the applicant. If an applicant is denied, the BOE will send a letter explaining the reason(s) for denial. If an applicant who was denied attempts to submit returns electronically, the BOE will reject the transmission.

### **3.5 PASSWORD ASSIGNMENTS**

The BOE will assign the ERO a password/PIN for filing return and payment information. This password/PIN will be provided in the acceptance notification and shall be used when transmitting tax return and payment information. It is the responsibility of the ERO to keep the password/PIN secure.

### **3.6 BUSINESS INFORMATION CHANGES**

Once accepted into the E-Filing Program, you must submit a revised application to the BOE if there is a change to:

- the information on the original application; or
- your Internet address link.

Mail the revised application form to the E-Filing Program Coordinator at:

State Board of Equalization  
E-Filing Program Coordinator, MIC 93  
P.O. Box 942879  
Sacramento, CA 94279-0093

### **3.7 ADMINISTRATIVE REVIEW**

Applicants who have been denied participation or participants who have been suspended from the E-Filing Program do not have the right to administrative review.

## **SECTION 4 ACCEPTANCE INTO THE E-FILING PROGRAM**

### **4.1 ACCEPTANCE PROCESS**

The ERO must pass both the qualifications reviews and system testing in order to begin transmitting live returns. The BOE will send the applicant a letter of acceptance to participate in the Program after they have qualified as an ERO. After completing system testing, the BOE will mail the ERO a password for live processing.

### **4.2 QUALIFICATIONS REVIEWS**

The BOE will perform qualifications reviews on all ERO applications. The purpose of this review is to ensure that:

- all applying business entities are valid and licensed;
- all personal and business tax returns of the applicant are timely filed; and
- all applicant liabilities are paid and current.

If an application is denied, the BOE will send a letter to the applicant explaining the reason(s) for denial. If an applicant who was denied attempts to submit returns electronically, the BOE will reject the transmission.

### **4.3 WHAT IS SYSTEM TESTING**

System testing is a testing of predetermined transmission scenarios that validate the ability to transmit data to and receive data from the BOE.

### **4.4 WHY PERFORM SYSTEM TESTING**

The purpose of system testing is to ensure, prior to live processing, that:

- the BOE's E-Filing specifications are met;
- there are no validation errors in the test scenarios;
- required fields will post to the BOE's master file;
- the ERO is able to retrieve information from the BOE; and,
- the ERO understands and is knowledgeable of the mechanics of E-Filing.

## **4.5 WHO MUST TEST**

All ERO applicants will be required to complete system testing with the BOE.

## **4.6 WHAT MUST BE TESTED**

To facilitate testing, the BOE has generated test scenarios for system testing. The test package will detail the conditions and acceptance procedures. Applicants must use BOE-assigned test ERO ID/passwords during system testing.

## **4.7 HOW DO I TEST**

The system testing process is as follows:

1. You must enroll with the BOE by completing the BOE-400-ELF, Electronic Return Originator Application form.
2. Using the technical specifications in this publication, develop and test your system. Contact the BOE E-Filing Program Coordinator to arrange for the test package and transmittal of test returns.
3. Transmit the test returns to the BOE in the format specified.
4. After initial validation tests are performed, the BOE will acknowledge whether the test return is accepted for processing.
5. You will be notified once all testing has been successfully completed.

## **4.8 WHEN DO I TEST**

Upon completion of your system development, contact the E-Filing Program Coordinator for the return test package and to schedule testing.

## **4.9 TESTING UPDATED E-FILING RULES AND REQUIREMENTS**

Updates to the E-Filing Program rules and requirements may occur periodically. Updates may include, but are not limited to:

- changes in the law;
- changes on the tax form;

- changes in tax rate(s);
- new additional schedules;
- new tax programs added to the E-Filing Program; or
- changes in E-Filing rules/requirements.

The E-Filing Program Coordinator will mail updates of rules and requirements to all ERO's. When required by the BOE, updates will be provided in a BOE-specified format. In some cases, testing must be performed and passed to ensure the continued participation in the E-Filing Program.

## **SECTION 5 FILING AN ELECTRONIC RETURN**

### **5.1 VALIDATION OF TAXPAYER IDENTITY**

Using the information provided in this section, the ERO will be responsible for the initial screening of eligible e-filers. The ERO must be able to validate the taxpayer's identity prior to initiating the filing transaction. Please refer to Section 9.2 also.

### **5.2 PASSWORD ASSIGNMENT**

To safeguard against unauthorized access to a taxpayer's account, the ERO shall use an enrollment function that includes a taxpayer-unique password/PIN assigned and maintained by the ERO. The ERO must inform the taxpayer that the unique password/PIN should be kept confidential. The BOE will not have access to the taxpayer's password/PIN.

### **5.3 TAXPAYER'S DECLARATION OF INTENT TO E-FILE**

The Declaration of Intent to E-File serves the following purposes:

- authorizes the BOE to pass to the ERO taxpayer information for the purpose of taxpayer verification;
- authorizes the ERO to submit the return and payment information electronically to the BOE on behalf of the taxpayer;
- authorizes the BOE to inform the ERO that the taxpayer's return and payment information has been accepted or rejected;
- authorizes the BOE to identify to the ERO the reason(s) for rejection if the taxpayer's return and payment information has been rejected; and
- authorizes the BOE to inform the ERO of any processing delays.

It is the responsibility of the ERO to provide taxpayers with an E-Filing Program Declaration of Intent to E-File. Each ERO will display the declaration once to each taxpayer. The declaration must be maintained on the ERO web-site and must be displayed using the following language:

## Declaration of Intent to E-File

It is my intent to electronically file (e-file) my tax return and payment information using a State Board of Equalization (BOE)-authorized Electronic Return Originator (ERO). I give my consent to allow BOE to provide to the ERO information necessary for verification and filing purposes. This information will not be used for any other purpose.

I declare, under penalty of perjury, that all the information I provide to my ERO is true, correct, and complete, and that I am solely responsible for the timely submission of all tax returns, payments, and other BOE required data. If I file a balance due return, I consent that my payment due be automatically withdrawn from the bank account identified to my ERO. By submitting a balance due return, I am authorizing the BOE to transfer funds from my bank account to the BOE's bank account in the amount specified on each return filed. I understand that if the BOE does not receive full payment of my tax liability, I remain liable for all applicable interest and penalties.

I understand that the ERO is in no way affiliated with the BOE and that the BOE does not receive any portion of any fees charged for this service.

By clicking on the "I Accept" box below, I am declaring my understanding of the above and my intent to e-file.

It is suggested that you print out a copy of this declaration for your records retention.

---

Name of Tax Filer or Preparer and Account Number

I Accept

Cancel



The taxpayer declares the intent to e-file by "accepting" the declaration before proceeding with E-Filing at the ERO web-site.

If a printed copy of the declaration is requested by the taxpayer or is required by the BOE for any reason, the ERO must have the ability to reproduce a completed copy indicating that the taxpayer agreed to the declaration. Failure to do so will result in the suspension of the ERO from the E-Filing Program.

## **5.4 COMPOSITION OF THE ELECTRONIC RETURN**

A return filed in the BOE's E-Filing Program is electronically transmitted data. Returns transmitted electronically have reporting requirements similar to those for paper returns. This means that information and forms that are included in a paper return filing must be contained in the electronic return data. The use of the ERO-assigned password/PIN authenticates taxpayer identity and replaces the need for a live signature.

The BOE will not dictate the format in which the ERO must collect the filing information. The ERO will not be required to present a look-alike return form to taxpayers. However, when the filing information is transmitted to BOE, it must be in a BOE-specified format as described in the technical specifications of this publication.

Tax return line item specifications are in **Appendix B, Composition of the Return**.

## **5.5 ACCEPTABLE RETURN FILINGS FOR THE E-FILING PROGRAM**

The following is a list of return forms acceptable for electronic filing. Please refer to **Appendix B** for sample return forms or to the BOE web-site.

- Form BOE-401-A, with Schedule A only
- Form BOE-401-EZ

Only single outlet, Sales and Use Tax retailer accounts are currently acceptable for E-Filing. This includes temporary accounts, governmental agency accounts, and revoked accounts. However, for revoked accounts, at confirmation of filing time a warning message will be returned to the ERO stating that receipt of a return does not complete the reinstatement process. The ERO must forward this message to the taxpayer.

## **5.6 EXCLUSIONS FROM THE E-FILING PROGRAM**

Currently, electronic returns are not accepted for the following:

- tax or fee program accounts other than Sales and Use Tax;
- amended or corrected returns;
- accounts that require reporting on multiple schedules, other than single outlet Schedule A only accounts;
- accounts in bankruptcy/legal status;
- BOE-designated confidential accounts and Secretary of State designated confidential accounts;
- accounts required to make monthly estimated prepayments of tax (prepayment accounts);
- accounts claiming a Manufacturer's Exemption deduction;
- accounts claiming the Aircraft Adjustments for local tax and that require a supplemental schedule; or
- Mandatory Electronic Funds Transfer (EFT) accounts.

The list above may not be all-inclusive. When an account is not eligible for E-Filing, a message will be returned to the ERO. The ERO shall forward the message referring the taxpayer to the eligibility requirements for E-Filing. These eligibility requirements can also be found on the BOE web-site or by calling the BOE Information Center at 1-800-400-7115.

## **5.7 TIMELY FILING**

For an electronic return and payment to be submitted timely, it must be transmitted to and received by the BOE by the due date of the return.

## **5.8 SCHEDULED DOWNTIME**

In order to perform basic maintenance on the BOE web-site, the system is unavailable for E-Filing access from Sunday at 7:00 p.m. to Monday at 5:00 a.m., Pacific Time. This is regularly scheduled downtime that will be posted on the BOE web-site.

## **5.9 RETURN FILING PERIOD ELIGIBILITY**

Return filing period eligibility consists of the most current reporting period first. This information will be provided in real-time by the BOE. The taxpayer may then e-file returns for any subsequent or outstanding periods starting with the next most current period and working backwards. E-Filing is available for periods back through January 1999.

## **5.10 RETURN AND PAYMENT FILING**

A taxpayer's tax return and payment information must be paid in full and be transmitted by the ERO in one record and at the time of filing by the taxpayer.

## **5.11 CONFIRMATION OF FILING**

After a taxpayer has completed a filing, the ERO will forward the information to the BOE for processing. When the return is accepted for processing, a confirmation of filing number will be sent to the ERO. The BOE will return this number in real-time to the ERO for each filing that has been accepted for processing. The confirmation of filing number shall be displayed/forwarded to the taxpayer by the ERO. It is required in case the BOE needs to trace the filing or additional information is needed. A confirmation of filing number will not be returned for rejected transactions.

Following is a listing of possible reasons for not receiving a confirmation of filing number from the BOE:

- required information was omitted;
- return and payment information was not forwarded to the BOE;
- return and payment information was forwarded to the BOE for warehousing after the due date;
- account is invalid; or
- a system failure occurred.

If the ERO does not receive a response, the return and payment information must be resubmitted.

## **5.12 REJECTED RETURN FILINGS**

If the return is rejected by the BOE, a message will be returned to the ERO explaining the reason(s) for the rejection. The ERO must display/forward to the taxpayer the rejection message. In addition, the ERO shall forward to the taxpayer the message that any return rejected by the BOE will be considered not filed and, if applicable, penalty and interest will be due.

## **5.13 UNIQUE FILING IDENTIFIER**

The BOE requires that each taxpayer filing transaction must have a unique identifier placed on it by the ERO. This unique identifier may be alpha or numeric. The identifier will identify each filing transaction by ERO in case of questions, problems, or rejection. It will also be used as a tracer in the case of a lost or incorrectly transmitted transaction or in the case of a duplicate return filing.

In case of system failure, if the ERO does not receive a response, it is the responsibility of the ERO to resubmit the transaction with the original unique filing identifier.

## **5.14 ERO ELECTRONIC POSTMARK**

Every transaction forwarded to the BOE must have an electronic “postmark” attached to it. This will provide information on when the filing information was submitted by the taxpayer.

An electronic postmark is the date and time the taxpayer transmits the filing information to the ERO.

## **5.15 PROCESSING DELAYS**

If the system is unavailable due to scheduled downtimes, the ERO must inform the taxpayer and instruct the taxpayer that an alternative is to file a paper return form.

## SECTION 6 ELECTRONIC PAYMENTS

### 6.1 PAYMENT INFORMATION

A taxpayer that owes tax on a return must pay the balance due amount at the time of E-Filing. It is the taxpayer's responsibility to pay the tax by the due date in order to avoid a penalty and interest billing.

### 6.2 PAYMENT METHOD

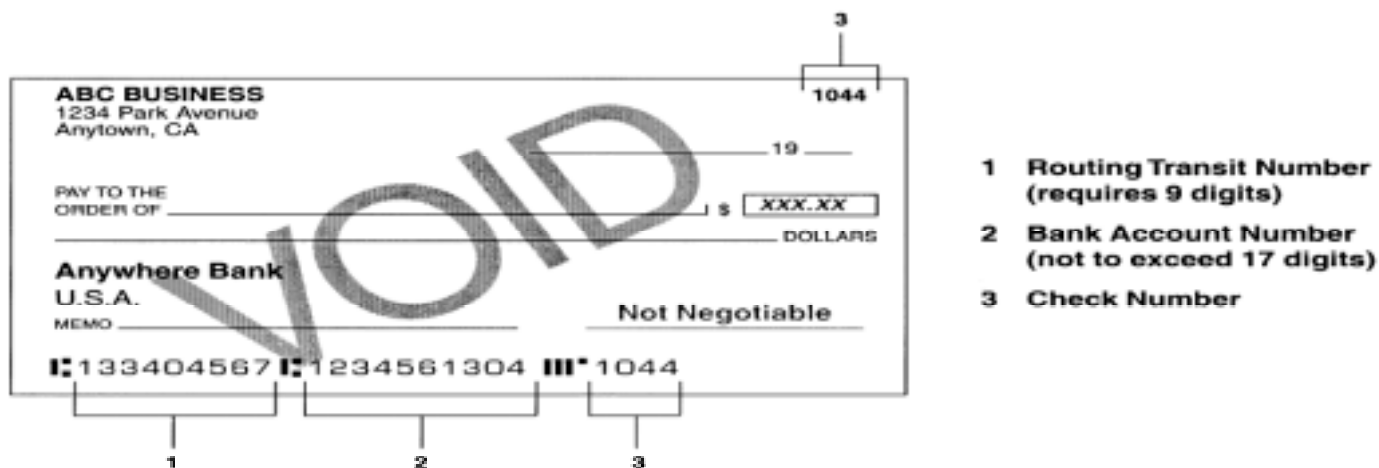
Only Automated Clearing House (ACH) Debit transactions will be accepted. The ERO will be required to collect the taxpayer's banking information along with the amount to be paid and forward it to the BOE for processing.

### 6.3 BANKING INFORMATION

Banking information consists of the bank account number (not to exceed 17 digits) and the routing transit number (requires 9 digits). For ACH Debit transactions, the ERO will transmit both bank account number and routing transit number.

### 6.4 IDENTIFYING THE BANKING INFORMATION

The example of a check, shown below, indicates where to locate the transit routing number for the bank and bank account number.



## **6.5 WAREHOUSING OPTION**

The ERO shall provide the BOE Warehousing of Payment Option to the taxpayer. Returns and payments may be warehoused by the BOE until the due date of the return. Returns and payments without a warehouse date will be processed upon receipt.

## **6.6 CREDIT RETURNS**

Returns resulting in a refund may be e-filed. The ERO shall notify the taxpayer that a request for refund must be submitted in writing to the BOE, at the address listed below, in order for the refund to be processed. The request for refund must include the taxpayer's name, name of the business, the account number, the BOE confirmation of electronic filing number, and the reason for the overpayment. The BOE-101, Claims for Refund form, may also be downloaded from the BOE web-site at [www.boe.ca.gov/pdf/boe101.pdf](http://www.boe.ca.gov/pdf/boe101.pdf) and must include all of the aforementioned information.

State Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-0039

## **SECTION 7 QUALITY ASSURANCE AND FRAUD PREVENTION**

### **7.1 MONITORING**

The ERO transmissions will be monitored to ensure taxpayer return and payment information is transmitted in compliance with the technical and administrative specifications as outlined in this publication.

If the situation warrants, the BOE will issue a warning letter describing specific corrective action for non-compliance. If the non-compliance is not corrected, the BOE will issue a letter of suspension. In extreme cases, an ERO can be suspended immediately from the Program without a warning letter. The BOE reserves the right to suspend the acceptance of an ERO at any time.

Complaints about an ERO will be researched and warning and/or suspension letters will be issued, as appropriate.

### **7.2 SUSPENSION FROM THE E-FILING PROGRAM**

An ERO who violates any portion of the program requirements or does not consistently transmit error-free returns may be suspended from the E-Filing Program. The following reasons could lead to a warning letter and/or suspension of an ERO from the E-Filing Program. This list may not be all-inclusive:

- misrepresentation on an application;
- unethical practices in return preparation;
- facts or conduct that would adversely reflect on the E-Filing Program;
- failure of an ERO to follow the rules, procedures, and practices that are communicated in this handbook;
- complaints about an ERO;
- failure to pay personal or business tax liabilities; and/or
- failure to file timely and accurate returns, both business and personal.

### **7.3 FRAUDULENT ACTIVITIES**

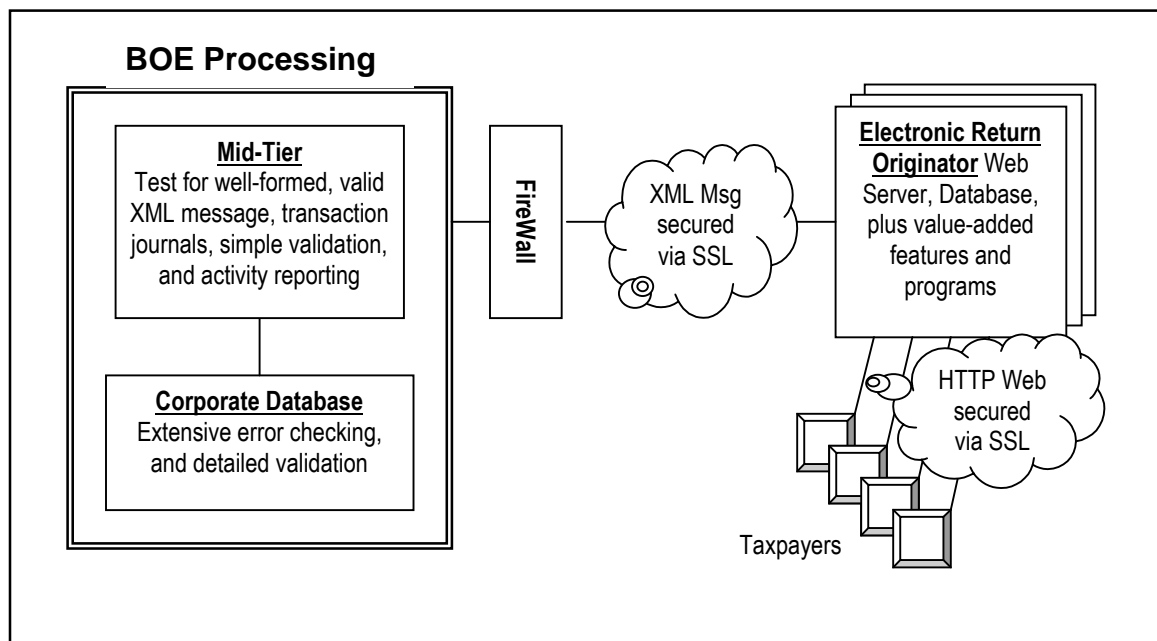
Taxpayer or ERO fraudulent activities, questions regarding unauthorized transmission of data, and unapproved advertising are separate bases for suspension. Complaints about such activities should be directed to the BOE E-Filing Program Coordinator.

## SECTION 8 TECHNICAL REQUIREMENTS

### 8.1 INTRODUCTION

The following documentation presents the XML document and Internet communication requirements to which the ERO must conform. The BOE reserves the right to define the technical specifications of message format, protocol, and related interaction between itself and the ERO.

The graphic below presents the high level design of the E-Filing “system”:



### 8.2 COMMUNICATION

- communication will be over the Internet;
- communications will be real-time;
- the BOE URL for E-Filing is:  
<http://efile.boe.ca.gov>; and,
- additional URLs for testing and certification will be provided to the ERO as needed.



### **8.3 SECURITY**

- data must be encrypted using Secured Socket Layer (SSL) 3.0 or greater between BOE and the ERO and between the ERO and the taxpayer;
- the BOE will use a digital certificate installed on its web-server to enable the SSL 128-bit encryption;
- passwords will be enforced between the BOE and the ERO;
- the BOE E-Filing application will validate the user id and password to ensure the proper entity has initiated the transmission from the ERO site; and
- the ERO must provide password security between the ERO and the taxpayer.

### **8.4 DATA FORMAT**

- the file format will be XML; and,
- all required data fields (as identified in Section 9) must be completed.

### **8.5 SCHEDULED BOE DOWNTIME**

- Sunday at 7:00 p.m. to Monday at 5:00 a.m., Pacific Time.

## SECTION 9 MESSAGE FORMAT AND LAYOUT

### 9.1 GENERAL INFORMATION

While the ERO may interact with taxpayers via methods of its own design, all interaction with the BOE shall be by messages sent via the Internet (https) in XML format, with the exception of message 1a and the header for message 2a, listed below. Any non-https requests to the BOE E-Filing web-site will be rejected and will not be processed. Before describing each message in detail, the following is a list of the messages to be used:

| Message Number | Message Description                                    | Sent by | Received By |
|----------------|--|---------|-------------|
| 1a             | Request taxpayer identity and eligibility for e-filing | ERO     | BOE         |
| 1b             | Confirm taxpayer identity and return-related data      | BOE     | ERO         |
| 2a             | Electronic return                                      | ERO     | BOE         |
| 2b             | BOE's response to Message # 2a                         | BOE     | ERO         |

### 9.2 MESSAGE #1A - REQUEST TAXPAYER IDENTITY AND ELIGIBILITY FOR E-FILING

Step number one of the E-Filing process is sending message #1a to the BOE. This initial exchange of data will:

- Allow the ERO and the taxpayer to confirm that the account number submitted by the taxpayer matches the name and address associated with the taxpayer's account number stored at the BOE.
- Inform the ERO and the taxpayer of the most current period for which taxes are due. Once taxes for that period are paid, filing return(s) for past due periods (one at a time) will be allowed. For example, if three return periods have not been filed, the taxpayer may file all three periods electronically, but only via three separate and distinct transactions, from most current to oldest.
- Provide data to ensure that the proper tax rates, schedules, etc. are used.
- Validate that open periods available for E-Filing exist.

## 9.3 MESSAGE #1A - FORMAT

Description of data elements (and related rules) which must be sent to the BOE.

| Element     | Description              | Format & Length            | Comments & Examples,                                    |
|-------------|--------------------------|----------------------------|---|
| SENDER-ID   | ERO ID                   | Numeric, 11                | Assigned by the BOE after the ERO enters into agreement |
| SENDER-PSWD | ERO Password             | Alphanumeric 8 to 10 bytes | At least 1 number and one alpha byte; case sensitive    |
| REQ-CODE    | Request Code             | "ACCT-REQ"                 | Use only the literal string to the left                 |
| ACCT-NBR    | Taxpayer's BOE Acct. Nbr | Numeric, 11                | Please send all leading zeros                           |

***Please note that this initial message is NOT in XML format.***

Example of valid messages (METHOD=POST)

SENDER-ID=00012345678&SENDER-PSWD=abcd1234&REQ-CODE=ACCT-REQ&ACCT-NBR=0004567893

## 9.4 MESSAGE #1B - XML DOCUMENT TYPE DEFINITION (DTD)

Once the BOE receives message #1a, we will query our corporate database and:

- verify the SENDER-ID and SENDER-PSWD;
- look up the name and address of the taxpayer associated with the BOE account number sent;
- verify that the taxpayer is, in fact, eligible for E-Filing; and,
- format an XML message and send it back to the ERO.

The DTD of that message is:

```
<!ELEMENT BOE-ACCT-RSP (CLIENT-ID?, SENDER-ID?, SENDER-IP?, RSP-DATE, RSP-TIME, TAXPAYER?, ACCT-NBR?, TAX-PROG?, TAX-TYPE?, E-FORM*, BOE-PHONE?, MESSAGE?,
```

```

ERR-GRP*, SYS-ERR-MSG? )>

<!ELEMENT CLIENT-ID      (#PCDATA)>
<!ELEMENT SENDER-ID      (#PCDATA)>
<!ELEMENT SENDER-IP      (#PCDATA)>

<!ELEMENT RSP-DATE       (#PCDATA)>
<!ELEMENT RSP-TIME       (#PCDATA)>

<!ELEMENT TAXPAYER       (TP-NAME, DBA-NAME?, BUS-ADDR?)>
<!ELEMENT TP-NAME        (#PCDATA)>
<!ELEMENT DBA-NAME        (#PCDATA)>
<!ELEMENT BUS-ADDR       (STREET?, CITY?, STATE?, COUNTRY?, ZIP-CODE?)>
<!ELEMENT STREET         (#PCDATA)>
<!ELEMENT CITY           (#PCDATA)>
<!ELEMENT STATE          (#PCDATA)>
<!ELEMENT COUNTRY        (#PCDATA)>
<!ELEMENT ZIP-CODE       (#PCDATA)>

<!ELEMENT ACCT-NUM       (#PCDATA)>
<!ELEMENT TAX-PROG       (#PCDATA)>
<!ELEMENT TAX-TYPE       (#PCDATA)>

<!ELEMENT E-FORM         (FORM-ID, FORM-VER, BOE-ID?,
FROM-DATE?, TO-DATE?, DUE-DATE?,
TAX-AREA?, PAPER-FORM*)>
<!ELEMENT FORM-ID        (#PCDATA)>
<!ELEMENT FORM-VER       (#PCDATA)>
<!ELEMENT BOE-ID        (ITEM-TYPE, ITEM-KEY)>
<!ELEMENT ITEM-TYPE      (#PCDATA)>
<!ELEMENT ITEM-KEY       (#PCDATA)>
<!ELEMENT FROM-DATE      (#PCDATA)>
<!ELEMENT TO-DATE        (#PCDATA)>
<!ELEMENT DUE-DATE       (#PCDATA)>
<!ELEMENT TAX-AREA       (CNTY-CODE, LOCAL-CODE, DIST-CODE?)>
<!ELEMENT CNTY-CODE      (#PCDATA)>
<!ELEMENT LOCAL-CODE     (#PCDATA)>
<!ELEMENT DIST-CODE      (#PCDATA)>
<!ELEMENT PAPER-FORM     (FORM-ID, FORM-VER)>

<!ELEMENT BOE-PHONE      (#PCDATA)>
<!ELEMENT MESSAGE        (#PCDATA)>
<!ELEMENT ERR-GRP        (ERR-CODE)>
<!ELEMENT ERR-CODE       (#PCDATA)>
<!ELEMENT SYS-ERR-MSG    (#PCDATA)>

```

Refer to Section 9.5 for an explanation of XML tag names and element format restrictions.

## 9.5 MESSAGE #1B – DETAILS, FROM BOE TO ERO

| Element   | Description                                   | Format | Length | Comment & Examples  |
|-----------|---|--------|--------|---|
| CLIENT-ID | Client-ID                                     | Num    | 11     | Internal BOE use.   |
| SENDER-ID | ERO-ID  | Num    | 11     | Optional. Echoed for confirmation.  |
| SENDER-IP |   |        |        | Internal BOE use.   |
| RSP-DATE  | Date of response                              | Num    | 8      | YYYYMMDD format.  |
| RSP-TIME  | Time of response                              | Num    | 6      | HHMMSS format.  |
|           |   |        |        |   |
| TAXPAYER  | Taxpayer data                                 | -      | -      | Optional, that is, may be blank if no match found at THE BOE.                     |
| TP-NAME   | Taxpayer Name                                 | Alpha  | 50     | Optional.   |
| DBA-NAME  | Doing Business As name                        | Alpha  | 50     | Optional.   |
| BUS-ADDR  | Business Address                              | -      | -      | Optional. Group element.  |
| STREET    | Street Address                                | Alpha  | 40     | Both street name, street number and suite/apt number.                             |
| CITY      | City of record                                | Alpha  | 30     | City where business is located .  |
| STATE     | State   | Alpha  | 2      | State where business is located.  |
| COUNTRY   |   | Alpha  | 35     | Country where business is located.  |
| ZIP-CODE  | Zip or postal code                            | Alpha  | 10     |   |
|           |   |        |        |   |
| ACCT-NBR  | Taxpayer's BOE Acct Nmb                       | Num    | 11     | Optional. Echoed back for confirmation or error correction.                       |
| TAX-PROG  | Tax program(s) for this taxpayer              | Alpha  | 2      | Tax programs for which taxpayer is eligible. Only ST for now, but more in future. |
| TAX-TYPE  | Taxable Activity Type (TAT)(                  | Alpha  | 3      |   |
| E-FORM    |   | -      | -      | Group element – present if filing periods are currently open.                     |
| FORM-ID   |   | Alpha  | 10     | Indicates form to be filed on message 2A – currently only E-401.                  |
| FORM-VER  | Version of form                               | Num    | 3      | Allows filing of past periods.  |
|           |   |        |        |   |
| BOE-ID    |   |        |        | Reserved for future use.  |
| ITEM-TYPE |   | Alpha  | 3      | Reserved for future use.  |
| ITEM-KEY  |   | Num    | 11     | Reserved for future use.  |
| FROM-DATE | First day/date of tax reporting filing period | Alpha  | 8      | YYYYMMDD format.  |
| TO-DATE   | Last day of tax reporting filing period       | Alpha  | 8      | YYYYMMDD format.  |
| DUE-DATE  | Date on which filing is due                   | Alpha  | 8      | YYYYMMDD format.  |
| TAX-AREA  | Group element                                 | Num    | 11     | For EZ's, this plus period determines the tax rate.                               |

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|            |                       |       |     |  |
|------------|-----------------------|-------|-----|--|
| CNTY-CODE  | Calif county code     | Num   | 2   | Calif County Code, 01-58 and 59 for out-of-state.  |
| LOCAL-CODE | City Code             | Num   | 3   | City / Jurisdiction code within county.  |
| DIST-CODE  | District code         | Num   | 4   | For non-Schedule A – used with base tax rate to determine the tax rate for the period being filed.                                       |
| PAPER-FORM |                       | Alpha | 10  | Information use – identifies paper form sent to taxpayer;<br>Non-EZ: SUT-401(ver 003) and<br>SUT-SCH-A (ver 001)<br>EZ: SUT-EZ (ver 003) |
| PAPER-VER  |                       | Num   | 3   | Version number of above form.  |
| BOE-PHONE  | Telephone number      | Alpha | 14  | BOE telephone number for the taxpayer to call with questions<br>Format: 1-800-400-7115.  |
| MESSAGE    | Principle status msg. | Alpha | 150 | Currently only using message #200<br>“Our records indicate you have no current period available to file at this time.”                   |
| ERR-CODE   | Error Code(s)         | Num   | 3   | From 0 to 20 error codes per results of edits.   |

## 9.6 MESSAGE #2A - ELECTRONIC SALES AND USE TAX RETURN

If message #1b reports no errors and if the taxpayer's name and address in that message are consistent with taxpayer expectations, the taxpayer is eligible to e-file. Once the taxpayer has completed filing, proceed to format and send Message #2a, the Electronic Sales and Use Tax Return.

The message begins with “header” data not in XML format, per the following table:

| Element     | Description              | Format & Length | Comments & Examples                     |
|-------------|--------------------------|-----------------|---|
| SENDER-ID   | ERO ID                   | Num 11          | Left fill with zeros                    |
| SENDER-PSWD | ERO Password             | Alphanum, 8-10  | At least 1 # and 1 Alpha                |
| REQ-CODE    | Request Code             | “SUT-E401”      | Use only the literal string to the left |
| ACCT-NBR    | Taxpayer's BOE Acct. Nbr | Num, 11         | Please left fill with zero(s)           |
| TX-PGM      | Tax Program ID           | Alpha, 2        | ST, from Message 1b                     |
| TX-FORM     | Tax Form                 | Alpha, 10       | E401, from Message 1b                   |
| FORM-VER    | Form version             | Num, 3          | 01, from Message 1b                     |
| XMLDATA     | Tag for XML doc          | Alpha           | Tag name for XML doc that follows       |

The XML document must conform to the following DTD.

```
<!ELEMENT CA-SUT-E401 (SENDER-ID, SENDER-TXN, ACCT-NBR, FROM-DATE,
TO-DATE, SUT-E401, PAYMENT?,BOE-USE?)>
<!ATTLIST CA-SUT-E401 VERSION (001) #REQUIRED>
```

```

<!ELEMENT SENDER-ID      (#PCDATA)>
<!ELEMENT SENDER-TXN     (#PCDATA)>

<!ELEMENT ACCT-NBR       (#PCDATA)>
<!ELEMENT FROM-DATE      (#PCDATA)>
<!ELEMENT TO-DATE        (#PCDATA)>

<!ELEMENT SUT-E401       ((GSALE | FIXEQ | PURCH)+, NONTX?, STATX?,
                           CNTTX?, ADJLC?, LCLTX?, ADEDU?, DISTX?, RPTTX,
                           OUTST?, SCHGC?, SDTXC?, MNTXC?, TPRPY*, PENAL?,
                           INTRS?, DATE-FILED, TIME-FILED,
                           (PREPARER | PAID-PREP)+, SUT-SCH-A?)>

<!ELEMENT GSALE          (#PCDATA)>
<!ELEMENT FIXEQ          (#PCDATA)>
<!ELEMENT PURCH          (#PCDATA)>

<!ELEMENT NONTX          (SLSRT?, FOOD?, LABOR?, SLSUS?, SLSIN?, SLSTX?,
                           DEBT?, RESLD?, RETRN?, CSHDS?, EXEMPTIONS?,
                           OTHER*)>

<!ELEMENT SLSRT          (#PCDATA)>
<!ELEMENT FOOD           (#PCDATA)>
<!ELEMENT LABOR          (#PCDATA)>
<!ELEMENT SLSUS          (#PCDATA)>
<!ELEMENT SLSIN          (#PCDATA)>
<!ELEMENT SLSTX          (#PCDATA)>
<!ELEMENT DEBT           (#PCDATA)>
<!ELEMENT RESLD          (#PCDATA)>
<!ELEMENT RETRN          (#PCDATA)>
<!ELEMENT CSHDS          (#PCDATA)>

<!ELEMENT EXEMPTIONS     (EXMPT-MSR)>
<!ELEMENT EXMPT-MSR      (#PCDATA)>
<!ATTLIST EXMPT-MSR      EXMPT-CODE (MNFEX|TLPEX) #REQUIRED>

<!ELEMENT EXMPT-AMT      (#PCDATA)>

<!ELEMENT OTHER          (OTH-EXPL, OTH-AMT)>
<!ELEMENT OTH-EXPL       (#PCDATA)>
<!ELEMENT OTH-AMT        (#PCDATA)>

<!ELEMENT STATX          (#PCDATA)>
<!ELEMENT CNTTX          (#PCDATA)>

<!ELEMENT ADJLC          (#PCDATA)>
<!ELEMENT LCLTX          (#PCDATA)>

<!ELEMENT ADEDU          (#PCDATA)>
<!ELEMENT DISTX          (#PCDATA)>

<!ELEMENT RPTTX          (#PCDATA)>

```

|                      |  |
|----------------------|--|
| <!ELEMENT OUTST      | (#PCDATA)>   |
| <!ELEMENT SCHGC      | (#PCDATA)>   |
| <!ELEMENT SDTXC      | (#PCDATA)>   |
| <!ELEMENT MNTXC      | (#PCDATA)>   |
|                      |  |
| <!ELEMENT PREPAY     | (TPRPY)>   |
| <!ELEMENT TPRPY      | (#PCDATA)>   |
| <!ELEMENT PENAL      | (#PCDATA)>   |
| <!ELEMENT INTRS      | (#PCDATA)>   |
|                      |  |
| <!ELEMENT DATE-FILED | (#PCDATA)>   |
| <!ELEMENT TIME-FILED | (#PCDATA)>   |
|                      |  |
| <!ELEMENT PREPARER   | (PREP-NAME, TITLE, PHONE?)>                                    |
| <!ELEMENT PREP-NAME  | (#PCDATA)>   |
| <!ELEMENT TITLE      | (#PCDATA)>   |
| <!ELEMENT PHONE      | (#PCDATA)>   |
|                      |  |
| <!ELEMENT PAID-PREP  | (PREP-NAME, (SSN   FEIN)?, FIRM-NAME?,<br>FIRM-ADDR?, PHONE?)> |
|                      |  |
| <!ELEMENT SSN        | (#PCDATA)>   |
| <!ELEMENT FEIN       | (#PCDATA)>   |
| <!ELEMENT FIRM-NAME  | (#PCDATA)>   |
| <!ELEMENT FIRM-ADDR  | (STREET-1?, STREET-2?, CITY?, STATE?,<br>COUNTRY?, ZIP-CODE?)> |
| <!ELEMENT STREET-1   | (#PCDATA)>   |
| <!ELEMENT STREET-2   | (#PCDATA)>   |
| <!ELEMENT CITY       | (#PCDATA)>   |
| <!ELEMENT STATE      | (#PCDATA)>   |
| <!ELEMENT COUNTRY    | (#PCDATA)>   |
| <!ELEMENT ZIP-CODE   | (#PCDATA)>   |
|                      |  |
| <!ELEMENT SUT-SCH-A  | ((DIST-TAX)+)>   |
|                      |  |
| <!ELEMENT DIST-TAX   | ((DSAMT   ADJMT)+, TXAMT?)>                                    |
| <!ATTLIST DIST-TAX   | DIST-CODE CDATA #REQUIRED>                                     |
|                      |  |
| <!ELEMENT DSAMT      | (#PCDATA)>   |
| <!ELEMENT ADJMT      | (#PCDATA)>   |
| <!ELEMENT TXAMT      | (#PCDATA)>   |
|                      |  |
| <!ELEMENT PAYMENT    | (AMOUNT, HOLD-DATE?, SPLIT?, (DIR-DEB))>                       |
| <!ATTLIST PAYMENT    | METHOD (D) #REQUIRED>  |
|                      |  |
| <!ELEMENT AMOUNT     | (#PCDATA)>   |
|                      |  |
| <!ELEMENT HOLD-DATE  | (#PCDATA)>   |
|                      |  |
| <!ELEMENT SPLIT      | ((TAX   INTEREST   PENALTY)+)>                                 |
| <!ELEMENT TAX        | (#PCDATA)>   |
| <!ELEMENT PENALTY    | (#PCDATA)>   |
| <!ELEMENT INTEREST   | (#PCDATA)>   |



```

<!ELEMENT DIR-DEB      (BANK-ABA, BANK-ACCT)>
<!ELEMENT BANK-ABA     (#PCDATA)>
<!ELEMENT BANK-ACCT    (#PCDATA)>

<!ELEMENT BOE-USE      (CLIENT-ID?, SENDER-IP?, RSP-DATE?, RSP-TIME?,
CONFIRM-ID?, MESSAGE?)>
<!ELEMENT CLIENT-ID    (#PCDATA)>
<!ELEMENT SENDER-IP    (#PCDATA)>
<!ELEMENT RSP-DATE     (#PCDATA)>
<!ELEMENT RSP-TIME     (#PCDATA)>
<!ELEMENT CONFIRM-ID   (#PCDATA)>
<!ELEMENT MESSAGE      (#PCDATA)>

```

Please note:

- Unless otherwise indicated, all numeric data, can be no longer than 11 digits.
- Report only whole dollar amounts; do not report cents.
- When reporting a negative value, place a '-' sign to the left of the numeric string.
- Since the BOE will verify all calculations, most of the calculated fields which appear on the paper SUT 401 form have been omitted from the electronic version.

## 9.7 MESSAGE #2A - DESCRIPTION OF XML ELEMENTS FOR ELECTRONIC SALES AND USE TAX RETURN DTD

| Element     | Description                               | Format | Length | Comments & Examples  |
|-------------|---|--------|--------|--|
| CA-SUT-E401 |   |        |        | The entire XML document.   |
| SENDER-ID   | ERO ID                                    | Num    | 11     | Number assigned to the ERO by BOE .  |
| SENDER-TXN  | Sender Transaction Number                 | Alpha  | 20     | A unique transaction number assigned by the sender that will be used for error recovery and/or message resend.   |
| ACCT-NBR    | Taxpayer's BOE Acct Number                | Num    | 11     | BOE account number assigned to taxpayer.   |
| FROM-DATE   | 1 <sup>st</sup> date of tax filing period | Alpha  | 8      | Must be in YYYYMMDD format.  |
| TO-DATE     | Last date of filing period                | Alpha  | 8      | Must be in YYYYMMDD format.  |
|             |   |        |        |  |
| GSALE       | Gross Sales                               | Num    | 11     | Total gross sales, <u>both taxable and nontaxable</u> . Include all sales, rental receipts and charges related to sales, such as labor, service, shipping and handling charges. If |

|            |                            |       |    |   |
|------------|----------------------------|-------|----|---|
|            |                            |       |    | GSALE includes amounts collected for California sales or use taxes, be sure to enter that tax amount in SLSTX. Signed field.  |
| FIXEQ      | Fixtures & Equipment Sales | Num   | 11 | Revenue from the sale of business assets such as fixtures and equipment must be reported here. Signed field.  |
| PURCH      | Purchases                  | Num   | 11 | Dollar value of purchases subject to use tax. Signed field.   |
|            |                            |       |    |   |
| NONTX      | Nontaxable transactions    | Num   | 11 | Group element consisting of nontaxable transactions, sometimes called deductions, exemptions or adjustments. Signed field.  |
| SLSRT      | Resales                    | Num   | 11 | Total sales to other sellers who submitted resale certificates to you for their purchases. Signed field.  |
| FOOD       | Nontax Food                | Num   | 11 | Non-taxable sales of food. Signed field.  |
| LABOR      | Nontax Labor               | Num   | 11 | Non-taxable value of labor, e.g., installing pre-manufactured property or for repairing or reconditioning property to restore it to its original use. Signed field. |
| SLSUS      | U.S. Govt                  | Num   | 11 | Non-taxable sales to the US Government. Signed field.   |
| SLSIN      | Int.Fgn.Com                | Num   | 11 | Non-taxable sales outside of California, e.g., interstate or foreign sales from California to points outside this state. Signed field.                              |
| SLSTX      | Sales Tx inc               | Num   | 11 | If the amount in GSALE includes sales taxes, enter those taxes here. Enter only the tax amounts that are included in GSALE. Signed field.                           |
| DEBT       | Bad Debt                   | Num   | 11 | Amount of bad debt losses, e.g., checks, charge or credit card sales which are not collectable. Signed field.   |
| RESLD      | Purch resold               | Num   | 11 | Amount of tax paid on purchases resold prior to use. Signed field.  |
| RETRN      | Retd Merch                 | Num   | 11 | Amount credited or refunded to customers for returned taxable merchandise. Signed field.  |
| CSHDS      | Cash Discnt                | Num   | 11 | Enter total of cash discounts given to customers on a taxable sales, if the non-discounted sales price was included in GSALE. Signed field.                         |
|            |                            |       |    |   |
| EXEMPTIONS |                            | Num   | 11 | Signed field. Group element consisting of following fields:   |
| EXMPT-MSR  | Exemption measure          | Num   | 11 | One or more entries - Total sales of items subject to the 5% sales tax exemption. May be used for future phase. Signed field.                                       |
| EXMPT-AMT  |                            | Num   | 11 | One or more entries - Dollar amount of exempted transactions. Signed field.   |
| OTHER      | Other                      |       |    | Group element consisting of the next two lines. "Other" deductions & adjustments may occur from zero to many times. Signed field.                                   |
| OTH-EXPL   | Explanation of "other"     | Alpha | 60 | See section 5 for a list of the more common "adjustments" to sales and use taxes.   |

|             |                                  |       |    |  |
|-------------|----------------------------------|-------|----|--|
| OTH-AMT     | Other Amt                        | Num   | 11 | Signed field.  |
| STATX       | State Tax Due                    | Num   | 11 | Multiply total amount of transactions subject to state tax by current rate. Signed field.                            |
| CNTTX       | County Tax                       | Num   | 11 | Multiply total amount of transactions subject to county tax by current rate. Signed field.                           |
| ADJLC       | Adjustments                      | Num   | 11 | Adjustments for local tax. May be used for future phase. Signed field.   |
| LCLTX       | Local Tax                        | Num   | 11 | Enter calculated amount of local tax due. Signed field.  |
| ADEDU       | Sales not subject to Dist. Taxes | Num   | 11 | Enter sales not subject to district tax A2/A3 from Schedule A. Signed field. Required whenever SUT-Sch-A is present. |
| DISTX       | District Tax                     | Num   | 11 | District tax due. Signed field.  |
| RPTTX       | Rptd Tot Tax                     | Num   | 11 | Reported total tax due. Signed field.  |
| OUTST       | Oth State Cr                     | Num   | 11 | Enter the amount of tax paid to other states on this line. Signed field.   |
| SCHGC       | GS Credit                        | Num   | 11 | Reserved for Future use. Signed field.   |
| SDTXC       | San Diego Cr                     | Num   | 11 | Not collected for current period returns. Signed field.  |
| MNTXC       | Monterey Cr                      | Num   | 11 | Not collected for current period returns. Signed field.  |
| PREPAY      |                                  |       |    | Signed field. Group element:   |
| TPRPY       | Tot PP Claim                     | Num   | 11 | Total tax that has been pre-paid. Signed field.  |
| PENAL       | Penalty                          | Num   | 11 | If tax payment is submitted after the due date, add a 10% penalty. Signed field.                                     |
| INTRS       | Interest                         | Num   | 11 | Dollar amount of interest if payment is late.  |
| DATE-FILED  |                                  | Alpha | 8  | YYYYMMDD format.   |
| TIME-FILED  |                                  | Alpha | 6  | HHMMSS format.   |
| PREPARER    |                                  |       |    | Group element consisting of following fields:  |
| PREP-NAME   |                                  | Alpha | 50 | Name of person completing return detail information being submitted (taxpayer).                                      |
| TITLE       |                                  | Alpha | 50 | Title of above person.   |
| PHONE       |                                  | Alpha | 15 | Telephone number of above person.  |
| PAID-PREP   |                                  |       |    | Group element consisting of following fields:  |
| PREP-NAME   |                                  | Alpha | 50 | Name of person completing return detail information being submitted (taxpayer's representative, i.e. CPA).           |
| SSN or FEIN |                                  | Num   | 9  | Send none or one (but not both) of these numeric values of paid tax preparer. Do not send dash '-' characters.       |
| FIRM-NAME   |                                  | Alpha | 50 | Name of firm.  |
| FIRM-ADDR   |                                  |       |    | Group element consisting of the following fields:  |
| STREET-1    |                                  | Alpha |    | Address of paid preparer.  |
| STREET-2    |                                  | Alpha |    | Available if needed.   |
| CITY        |                                  | Alpha |    | City of paid preparer.   |
| STATE       |                                  | Alpha | 2  | State of paid preparer.  |
| COUNTRY     |                                  | Alpha |    | Country of paid preparer.  |
| ZIP-CODE    |                                  | Num   |    | ZIP Code of paid preparer.   |

|            |  |       |     |   |
|------------|--|-------|-----|---|
| SUT-SCH-A  |  |       |     | Optional group item – zero to many occurrences of the following arrayed elements.   |
| DIST-TAX   |  | Num   | 11  | Include the District number as an attribute of this group element. Valid district tax-ID numbers and tax rate will be provided by BOE . |
| DSAMT      |  | Num   | 11  | Total sales in this special district. Signed field.   |
| ADJMT      |  | Num   | 11  | Adjustments to sales for this district. Signed field.   |
| TXAMT      |  | Num   | 11  | Taxable sales amount for this district. Signed field.   |
| PAYMENT    |  |       |     | Group element consisting of the following items:  |
| AMOUNT     |  | Num   | 11  | Total payment amount.   |
| HOLD-DATE  |  | Num   | 8   | Optional – YYYYMMDD – Date when the BOE should initiate direct debit transaction.   |
| SPLIT      |  |       |     | Group element:  |
| TAX        |  | Num   | 11  | Future use.   |
| INTEREST   |  | Num   | 11  | Future use.   |
| PENALTY    |  | Num   | 11  | Future use.   |
| DIR-DEB    |  |       |     | Group Element:  |
| BANK-ABA   |  | Num   | 9   |   |
| BANK-ACCT  |  | Alpha | 17  |   |
| BOE-USE    |  |       |     | Group Element:  |
| CLIENT-ID  |  |       |     | Internal BOE use.   |
| SENDER-IP  |  |       |     | Internal BOE use.   |
| RSP-DATE   |  | Num   | 8   | Internal BOE use.   |
| RSP-TIME   |  | Num   | 6   | Internal BOE use.   |
| CONFIRM-ID |  | Num   | 11  | Internal BOE use.   |
| MESSAGE    |  | Alpha | 150 | Internal BOE use.   |

## 9.8 MESSAGE #2B – BOE RESPONSE TO ERO MESSAGE #2A

Once the BOE receives Message #2a, the BOE will:

- verify the SENDER-ID and SENDER-PSWD;
  - verify that this taxpayer is [still] eligible for E-Filing;
  - format an XML message which contains a confirmation number (or errors);
- and,

- send it back to the ERO.

The DTD appears below. It is similar to Message #1b

```
<!ELEMENT BOE-FORM-RSP (CLIENT-ID?, SENDER-ID?, SENDER-TXN?,
                        SENDER-IP?, RSP-DATE?, RSP-TIME?, CONFIRM-ID?,
                        ACCT-NBR?, TAX-PROG?, TAX-TYPE?, FORM-ID?,
                        FROM-DATE?, TO-DATE?, BOE-ID?, BOE-PHONE?,
                        MESSAGE?, ERR-GRP*, SYS-ERR-MSG?)>

<!ELEMENT CLIENT-ID      (#PCDATA)>
<!ELEMENT SENDER-ID      (#PCDATA)>
<!ELEMENT SENDER-TXN     (#PCDATA)>
<!ELEMENT SENDER-IP      (#PCDATA)>

<!ELEMENT RSP-DATE       (#PCDATA)>
<!ELEMENT RSP-TIME       (#PCDATA)>
<!ELEMENT CONFIRM-ID     (#PCDATA)>

<!ELEMENT ACCT-NBR       (#PCDATA)>
<!ELEMENT TAX-PROG       (#PCDATA)>
<!ELEMENT TAX-TYPE       (#PCDATA)>
<!ELEMENT FORM-ID       (#PCDATA)>
<!ELEMENT FROM-DATE      (#PCDATA)>
<!ELEMENT TO-DATE        (#PCDATA)>
<!ELEMENT BOE-ID         (ITEM-TYPE, ITEM-KEY)>
<!ELEMENT ITEM-TYPE      (#PCDATA)>
<!ELEMENT ITEM-KEY       (#PCDATA)>

<!ELEMENT BOE-PHONE      (#PCDATA)>
<!ELEMENT MESSAGE        (#PCDATA)>
<!ELEMENT ERR-GRP        (ERR-CODE)>
<!ELEMENT ERR-CODE       (#PCDATA)>
<!ELEMENT SYS-ERR-MSG    (#PCDATA)>
```

Refer to Section 9.9 for an explanation of XML tag names and element format restrictions.

## 9.9 MESSAGE #2B – DETAILS, FROM BOE TO ERO

| Element Name | Tag | Full “english” name of element | Format | Len | Comments                           |
|--------------|-----|--------------------------------|--------|-----|------------------------------------|
| CLIENT-ID    |     | Client-ID                      | NUM    | 11  | Internal BOE use.                  |
| SENDER-ID    |     | ERO-ID                         | Num    | 11  | Optional. Echoed for confirmation. |
| SENDER-IP    |     |                                |        |     | Internal BOE use.                  |

|            |   |       |     |   |
|------------|---|-------|-----|---|
| RSP-DATE   | Date of response                              | Num   | 8   | YYYYMMDD format.  |
| RSP-TIME   | Time of response                              | Num   | 6   | HHMMSS format.  |
| CONFIRM-ID | Confirmation Number                           | Num   | 11  | Receipt of this number is proof that the return has been filed.   |
|            |   |       |     |   |
| ACCT-NUM   | Taxpayer's BOE Acct Nbr                       | Num   | 11  | Optional. Echoed back for security or error correction.   |
| TAX-PROG   | Tax program(s) for this taxpayer              | Alpha | 2   | Tax programs for which taxpayer is eligible. Only ST for now, but more in future.   |
| TAX-TYPE   |   | Alpha | 3   |   |
| FORM-ID    | ID of Form that was received                  | Alpha | 10  |   |
| FROM-DATE  | First day/date of tax reporting filing period | Alpha | 8   | YYYYMMDD format.  |
| TO-DATE    | Last day of tax reporting filing period       | Alpha | 8   | YYYYMMDD format.  |
| DUE-DATE   | Date on which filing is due                   | Alpha | 8   | YYYYMMDD format.  |
| BOE-ID     | Group element                                 | -     | -   |   |
| ITEM-TYPE  |   | Alpha | 3   | Reserved for future use.  |
| ITEM-KEY   |   | Num   | 11  | Reserved for future use.  |
| BOE-PHONE  | Telephone number                              | Alpha | 14  | BOE "Contact" for taxpayer to call<br>Format is 1-800-400-7115.   |
| MESSAGE    | Advisory message                              | Alpha | 150 | Currently using only message #201 –<br>"Your account needs to be reinstated. Although we have accepted your return transaction, the reinstatement process has not been completed. Please contact a BOE representative." |
| ERR-CODE   | Error Code(s)                                 | Num   | 3   | From none to twenty error codes will be returned per results of edits.  |

## 9.10 ERROR CODES AND THEIR MEANING

| Error Code | Error Description  |
|------------|--|
| 001        | Invalid Transmission Type  |
| 002        | Electronic Return Originator Identifier required   |
| 003        | Electronic Return Originator is not a valid Client   |
| 004        | Client is not a valid Electronic Return Originator   |
| 006        | Account Number is invalid  |
| 008        | Electronic Return Originator Identifier is not numeric   |
| 009        | Electronic Return Originator Transaction Identifier is required  |
| 010        | Only single outlet sales tax accounts may file at this time  |
| 023        | Periods ending prior to 01/01/99 are not eligible to e-file  |
| 024        | Warehouse Date cannot be greater than the Period Due Date  |
| 026        | The END date for the period filed must be greater than the FROM date   |
| 027        | Sender Client Identifier is not numeric  |
| 028        | Period is not valid  |
| 029        | Account currently does not meet E-Filing criteria. Please review the E-Filing criteria or contact your BOE representative. |
| 030        | Transaction already accepted   |
| 031        | Filing date: Invalid date format   |
| 032        | Filing Time: Invalid time format   |
| 033        | Warehouse Date: Invalid date format  |
| 034        | Fund Code is invalid   |
| 037        | Payment Amount: An amount is required  |
| 038        | Payment Amount: Is non-numeric   |
| 039        | Payment Method: Is required  |
| 040        | Payment Method: Invalid method   |
| 041        | ABA Number is required   |
| 042        | Bank Acct Number is required – bank details are supplied   |
| 043        | ABA Number is not numeric  |
| 044        | Payment Amount must be greater than zero   |
| 045        | Period filed From Date: Invalid date format  |
| 046        | Period filed To Date: Invalid date format  |
| 047        | Period filed From and To Dates are required  |
| 048        | Reported Tax Due: Amount exceeds 10 numeric  |
| 049        | Penalty: Amount exceeds 9 numeric  |
| 050        | Interest: Amount exceeds 9 numeric   |
| 054        | Fund Code is required  |
| 055        | Schedule Measure or Adjustment is required   |
| 058        | Fund Code is not numeric   |
| 059        | Schedule Measure is not numeric  |
| 060        | Schedule Adjustment is not numeric   |
| 099        | Element Value for tax xxxxx is not formatted correctly   |
| 100        | Transaction has been unsuccessfully processed – please contact the BOE   |

## SECTION 10 'OTHER' DEDUCTIONS

### 10.1 GENERAL INFORMATION

Here are common "OTH-EXPL" values. This list is not exclusive or authoritative; other legitimate and proper deductions may exist. Conversely, not all (or even any) of the following deductions are appropriate for every BOE taxpayer.

| #  | Label                        |
|----|------------------------------|
| 1  | Airtime                      |
| 2  | Animal feed                  |
| 3  | Boat storage                 |
| 4  | Check cashing fees           |
| 5  | Commissions                  |
| 6  | Consignment                  |
| 7  | Custom programming           |
| 8  | Fees (all except Membership) |
| 9  | Freight                      |
| 10 | Gift certificates            |
| 11 | Golf cart rentals            |
| 12 | Internet access              |
| 13 | Lotto                        |
| 14 | Lump sum contracts           |
| 15 | Mail house                   |
| 16 | Mobile home exemption        |
| 17 | Money Orders                 |
| 18 | Pager services               |
| 19 | Periodicals/subscriptions    |
| 20 | Permits                      |
| 21 | Phone cards                  |
| 22 | Postage                      |
| 23 | Preliminary art              |
| 24 | Prescriptions                |
| 25 | Service                      |
| 26 | Shipping                     |
| 27 | Smog Certificates            |
| 28 | State excise tax             |
| 29 | Storage                      |
| 30 | Tax-paid rentals             |
| 31 | Towing                       |
| 32 | Tuition                      |
| 33 | U.P.S.                       |
| 34 | Warranty                     |
| 35 | Wire-ins                     |



## **SECTION 11 APPENDICES**

### **APPENDIX A – BOE-400-ELF, ELECTRONIC RETURN ORIGINATOR APPLICATION**

### **APPENDIX B – SAMPLE SALES AND USE TAX RETURN FORMS, INSTRUCTIONS, AND COMPOSITION OF THE RETURN**

### **APPENDIX C – TAX TABLES**

### **APPENDIX D – TABLE OF INTEREST AND PENALTY**

### **APPENDIX E – TAX DUE DATES**

# **APPENDIX A – BOE-400-ELF, ELECTRONIC RETURN ORIGINATOR APPLICATION**

**APPLICATION FOR ELECTRONIC RETURN ORIGINATOR  
TO PARTICIPATE IN THE BOE E-FILING PROGRAM**

PLEASE PRINT OR TYPE - INSTRUCTIONS ARE AVAILABLE ON THE REVERSE OF THIS

1. This application is (please check one)

☐ New ☐ Revised ☐ Reinstatement

2. Federal Employer Identification No.

FOR BOARD USE ONLY - CLIENT IDENTIFICATION NUMBER

3. Legal Name of Electronic Return Originator

4. Business Name (if other than #3)

5. Permanent Mailing Address (include Street or PO Box, City, State, ZIP)

6. Business Address (if other than #5; include Street, City, State, ZIP)

7. Business Phone Number, FAX, E-mail Address and URL

8. Type of Ownership Entity

☐ Sole Proprietorship ☐ Partnership ☐ Corporation ☐ Other (please explain) \_\_\_\_\_

9. Corporate Information (if applicable)

State of Incorporation:

Corporate Number:

California Secretary of State Number:

10. Contact Representative (please provide name, title, phone number and e-mail)

11. Please answer the following questions by checking the appropriate box:

Has the firm or any corporate officer, partner, owner or responsible official:

YES

NO

- a. Been convicted of a monetary crime? ☐ YES ☐ NO
- b. Failed to file California personal or business tax returns, or pay liabilities? ☐ YES ☐ NO
- c. Been convicted of any criminal offense under the U.S. Internal Revenue or California Revenue and Taxation Codes? ☐ YES ☐ NO

If the answer is yes to any of the above inquiries, please attach a written explanation describing all pertinent facts.

12. Application Agreement

Under penalty of perjury, I declare that I have examined this application and any accompanying information, and to the best of my knowledge and belief it is true, correct, and complete. This firm and its employees will comply with all the provisions of the California Board of Equalization's E-Filing Handbook and Specifications, and related publications, including fraud prevention and detection guidelines for all years of participation. I understand that if this firm is sold or its organizational structure is changed, acceptance for participation is not transferable and a new application must be filed. I further understand that noncompliance will result in the firm or individual no longer being allowed to participate in the program. I am authorized to make and sign this statement on behalf of the firm.

13. Name and title of the firm's official and/or principal owner (type or

14. Signature of the firm's official and/or principal

Date

Please return the completed application to:  
E-Filing Program Coordinator, State Board of Equalization  
P.O. Box 942879 MIC:93, Sacramento, CA 94279-0093

**INSTRUCTIONS FOR FORM BOE-400-ELF  
APPLICATION FOR ELECTRONIC RETURN ORIGINATOR  
TO PARTICIPATE IN THE BOE E-FILING PROGRAM**

STATE OF CALIFORNIA  
BOARD OF EQUALIZATION

**General Information**

**Who needs to file**

To become an Electronic Return Originator as defined in the California Board of Equalization's E-Filing Handbook and Specifications, you must submit your application and complete system testing prior to transmitting your first transaction.

**Where to file**

Send your completed application to:

**E-Filing Program Coordinator  
State Board of Equalization  
P.O. Box 942879 MIC:93  
Sacramento, CA 94279-0093**

**If you have questions**

If you have questions, you may contact the E-Filing Program Coordinator at **(916) 323-6353**, 7:30 a.m. through 4:30 p.m. (Pacific Time), Monday through Friday, by e-mail at **Efile@boe.ca.gov** or **FAX (916) 327-5047**.

**Specific Instructions**

- Line 1** Check the appropriate box.
- Line 2** Enter your firm's Federal Employer Identification Number (FEIN).
- Line 3** If your firm is a sole proprietorship, enter the name of the sole proprietor. If your firm is a corporation or partnership, enter the legal name of the entity as shown on your income tax return.
- Line 4** If your firm uses a fictitious business name, enter that name.
- Line 5** Enter the permanent mailing address for the firm.
- Line 6** Enter the address of the physical location of the firm if different than the address listed on Line 5.
- Line 7** Enter the business phone number, FAX, business e-mail address and URL.
- Line 8** Check the box that indicates your firm's organizational structure. If your firm's structure is not listed, please check "Other" and provide a description.
- Line 9** If your firm is a corporation, please enter the state in which you are incorporated and your corporate number. Corporations doing business in California are required to register with the California Secretary of State. Please provide the number assigned by them.
- Line 10** Enter the name, title, phone number and e-mail address of the person you have designated as the contact for this program.
- Line 11** Answer "Yes" or "No" as appropriate. If "Yes", please provide a written explanation. Monetary crimes include, but are not limited to: money laundering, embezzlement, stock fraud, etc.
- Line 12** No additional information is required. Please read this section carefully prior to signing this application.
- Lines 13 and 14** The person authorized to act and sign for the firm in legal matters should complete these lines. An original signature is required to complete this application.

# **APPENDIX B - SAMPLE SALES AND USE TAX RETURN FORMS, INSTRUCTIONS, AND COMPOSITION OF THE RETURN**

## STATE, LOCAL and DISTRICT SALES and USE TAX RETURN

DUE ON OR BEFORE

[ FOLD ]

YOUR ACCOUNT NO.

## BOARD USE ONLY

RA-TT LOC REG

RA-BTR AACS REF

EFF

READ INSTRUCTIONS 00-3  
BEFORE PREPARING

|  |  |  |  |   |
|--|--|--|--|---|
| 1. TOTAL (GROSS) SALES   | 1.   | \$                                       | .00  | PLEASE ROUND<br>CENTS TO THE<br>NEAREST WHOLE<br>DOLLAR |
| 2. PURCHASES SUBJECT TO USE TAX  | 2.   |  | .00  |   |
| 3. TOTAL (add lines 1 and 2)   | 3.   |  | .00  |   |
| 4. SALES TO OTHER RETAILERS FOR PURPOSES OF RESALE   | 50   | \$                                       | .00  |   |
| 5. NONTAXABLE SALES OF FOOD PRODUCTS   | 51   |  | .00  |   |
| 6. NONTAXABLE LABOR (repair and installation)  | 52   |  | .00  |   |
| 7. SALES TO THE UNITED STATES GOVERNMENT   | 53   |  | .00  |   |
| 8. SALES IN INTERSTATE OR FOREIGN COMMERCE   | 54   |  | .00  |   |
| 9. SALES TAX (IF ANY) INCLUDED ON LINE 1   | 55   |  | .00  |   |
| 10. (a) BAD DEBT LOSSES ON TAXABLE SALES   | 56   |  | .00  |   |
| (b) COST OF TAX-PAID PURCHASES RESOLD PRIOR TO USE   | 57   |  | .00  |   |
| (c) RETURNED TAXABLE MERCHANDISE   | 58   |  | .00  |   |
| (d) CASH DISCOUNTS ON TAXABLE SALES  | 59   |  | .00  |   |
| (e) SECTIONS 6377 & 6378 - 5% STATE TAX EXEMPTIONS   |  |  |  |   |
| 60(a) Amount subject to Manufacturer's Exemption   | 60(b) Amount subject to Teleproduction Exemption | 60(c) Enter total of boxes 60(a) & 60(b) | (Multiply box 60(c) by .8333) Enter result in box 61 |   |
| \$   | \$   | \$                                       |  |   |
| (f) OTHER (clearly explain)  |  |  |  |   |
| 11. TOTAL NONTAXABLE TRANSACTIONS REPORTED ON LINES 4 THRU 10(f) [add lines 4 thru 10(f)]  | 11.  |  | .00  |   |
| 12. TRANSACTIONS SUBJECT TO STATE TAX (subtract line 11 from line 3)   | 12.  |  | .00  |   |
| 13. STATE TAX 6% (multiply line 12 by .06)   | 13.  |  | .00  | <   |
| 14. (a) TRANSACTIONS SUBJECT TO COUNTY TAX [add amount in box 61 (above) to line 12]<br>Enter total here   | 14(a).   |  | .00  |   |
| (b) COUNTY TAX 1/4% (multiply line 14(a) by .0025)   | 14(b).   |  | .00  | <   |
| 15. ADJUSTMENTS FOR LOCAL TAX (see line 15 instructions)   | 15.  |  | .00  |   |
| 16. TRANSACTIONS SUBJECT TO LOCAL TAX [add or subtract line 15 to or from line 14(a)]  | 16.  |  | .00  |   |
| 17. LOCAL TAX 1% (multiply line 16 by .01)   | 17.  |  | .00  | <   |
| 18. DISTRICT TAX (from Schedule A, line A11) YOU MUST COMPLETE SCHEDULE A ON REVERSE IF YOU ARE ENGAGED IN BUSINESS IN A TRANSACTIONS TAX DISTRICT   | 18.  |  | .00  | <   |
| 19. TOTAL STATE, COUNTY, LOCAL AND DISTRICT TAX [add < lines 13, 14(b), 17 & 18]   | 19.  |  | .00  |   |
| 20. DEDUCT sales or use tax imposed by other states and paid on the purchase price of tangible personal property. Purchase price must be included in line 2  | 20.  |  | .00  |   |
| 21. NET TAX [subtract line 20 from line 19]  | 21.  |  | .00  |   |
| 22. Less PREPAYMENTS   |  | \$ 1ST PREPAYMENT                        | \$ 2ND PREPAYMENT                                    | Total Prepayment  |
| 23. REMAINING TAX (subtract line 22 from line 21)  | 23.  |  |  | .00   |
| 24. PENALTY of 10% (.10) is due if your tax payment is made, or your return is filed, after the due date shown above (see line 24 instructions)  | PENALTY 24.                                      |  |  | .00   |
| 25. INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is .917% (.00917) (11% divided by 12). | INTEREST 25.                                     |  |  | .00   |
| 26. TOTAL AMOUNT DUE AND PAYABLE (add lines 23, 24 & 25)   | 26.  | \$                                       | .00  |   |

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

YOUR SIGNATURE AND TITLE

TELEPHONE NUMBER

DATE

PAID  
PREPARER'S  
USE ONLY

PAID PREPARER'S NAME

PREPARER'S SSN OR FEIN

FIRM'S NAME (for yours if self-employed)

BUSINESS ADDRESS

Make a copy for your records.

**SCHEDULE A - COMPUTATION SCHEDULE FOR DISTRICT TAX****READ  
INSTRUCTIONS BEFORE  
PREPARING THIS  
SCHEDULE**

Please round cents to the nearest whole dollar

|         |   |  |    |     |  |
|---------|---|--|----|-----|--|
| A1.     | AMOUNT ON WHICH LOCAL TAX APPLIES<br>(Enter amount from line 16 on the front of the return)   |  | \$ | .00 |  |
| A2./A3. | DEDUCT Sales delivered to any location not in a district tax area 000   |  | -  | .00 |  |
| A4.     | AMOUNT OF DISTRICT TRANSACTIONS (subtract line A2/A3 from line A1)<br>(Allocate this amount to the correct district tax areas in Column A5) |  | \$ | .00 |  |

| DISTRICT TAX AREAS  |  | A5.<br>ALLOCATE LINE A4 TO<br>CORRECT DISTRICT(S) | A6./A7.<br>ADD (+) / DEDUCT (-)<br>ADJUSTMENTS | A8.<br>TAXABLE AMOUNT<br>A5 plus/minus A6/A7 | A9.<br>TAX<br>RATE | A10.<br>DISTRICT TAX DUE<br>Multiply A8 by A9 |
|---|--|---|--|--|--------------------|---|
| * ALAMEDA Co.   | 011  | .00   | .00  | .00  | .01                | \$ .00  |
| * CONTRA COSTA Co.  | 025  | .00   | .00  | .00  | .01                | .00   |
| CITY OF PLACERVILLE<br>(El Dorado Co.)                              | 070  | .00   | .00  | .00  | .0025              | .00   |
| * FRESNO Co.  | 072  | .00   | .00  | .00  | .00625             | .00   |
| 074   |  |   |  |  |                    |   |
| CITY OF CLOVIS (Fresno Co.)<br>Public Safety Transactions & Use Tax | 073  | .00   | .00  | .00  | .003               | .00   |
| * IMPERIAL Co.<br>Local Transportation Authority                    | 029  | .00   | .00  | .00  | .005               | .00   |
| 046   |  |   |  |  |                    |   |
| * CITY OF CALEXICO<br>Heffernan Hospital District                   | 045  | .00   | .00  | .00  | .005               | .00   |
| INYO Co.  | 014  | .00   | .00  | .00  | .005               | .00   |
| CITY OF CLEARLAKE (Lake Co.)  | 058  | .00   | .00  | .00  | .005               | .00   |
| * LOS ANGELES Co.   | 036  | .00   | .00  | .00  | .01                | .00   |
| MADERA Co.  | 034  | .00   | .00  | .00  | .005               | .00   |
| MARIPOSA CO.  | 076  | .00   | .00  | .00  | .005               | .00   |
| NAPA Co.  | 065  | .00   | .00  | .00  | .005               | .00   |
| * NEVADA Co.<br>Public Library Transactions & Use Tax               | 067  | .00   | .00  | .00  | .00125             | .00   |
| 069   |  |   |  |  |                    |   |
| * TOWN OF TRUCKEE<br>Road Maintenance Transactions &<br>Use Tax     | 068  | .00   | .00  | .00  | .005               | .00   |
| ORANGE Co.  | 037  | .00   | .00  | .00  | .005               | .00   |
| RIVERSIDE Co.   | 026  | .00   | .00  | .00  | .005               | .00   |
| SACRAMENTO Co.  | 023  | .00   | .00  | .00  | .005               | .00   |
| SAN BERNARDINO Co.  | 031  | .00   | .00  | .00  | .005               | .00   |
| SAN DIEGO Co.   | 013  | .00   | .00  | .00  | .005               | .00   |
| * SAN FRANCISCO Co.   | 052  | .00   | .00  | .00  | .0125              | .00   |
| SAN JOAQUIN Co.   | 038  | .00   | .00  | .00  | .005               | .00   |
| * SAN MATEO Co.   | 019  | .00   | .00  | .00  | .01                | .00   |
| SANTA BARBARA Co.   | 030  | .00   | .00  | .00  | .005               | .00   |
| * SANTA CLARA Co.   | 064  | .00   | .00  | .00  | .01                | .00   |
| * SANTA CRUZ Co.  | 062  | .00   | .00  | .00  | .0075              | .00   |
| SOLANO Co.  | 066  | .00   | .00  | .00  | .00125             | .00   |
| SONOMA Co.  | 039  | .00   | .00  | .00  | .0025              | .00   |
| STANISLAUS Co.  | 059  | .00   | .00  | .00  | .00125             | .00   |
| CITY OF WOODLAND (Yolo Co.)   | 075  | .00   | .00  | .00  | .005               | .00   |
| A11.  | TOTAL DISTRICT TAX. Add Column A10. (Enter here and on line 18 on front of return) |   |  |  |                    | \$ .00  |

\* This district tax area includes more than one transactions and use tax district. (See Instructions for Schedule A)



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## State, Local, and District Sales and Use Tax Return Return and Schedule A Instructions 00-3

### General Information

These instructions are provided to help you complete your California sales and use tax return. If you need help, please call the toll-free Information Center at 1-800-400-7115. Our customer service representatives can help you with general tax questions. They are available from 8:00 a.m. to 5:00 p.m., Pacific time, Monday-Friday, excluding holidays. For TDD (telephone device for the deaf) assistance, please call 1-800-735-2929 (TDD phone) or 1-800-735-2922 (voice phone).

### Filing Your Return

The BOE-401-A and BOE-401-GS returns are used to report taxes due under the California Sales and Use Tax Law, the Uniform Local Sales and Use Tax Law, and the Transactions (Sales) and Use Tax Law, which are administered by the State Board of Equalization.

You must file a return even if you do not owe taxes for the reporting period. If you will be filing your return late, you may qualify for an extension. To request an extension, you will need to complete form BOE-468, Request for Extension of Time to File. You may request a copy of the form by calling 1-800-400-7115. You can also download a copy from our website at [www.boe.ca.gov](http://www.boe.ca.gov), under "Forms and Publications." If you do not file a return, your seller's permit could be revoked.

When completing your return, please remember . . .

- You should round off to the nearest whole dollar.
- You must complete Schedule A, *Computation Schedule for District Tax* (see pages 6-8).
- Be sure to sign and mail your return.

### Payment Methods

If you are registered with the Board to pay taxes by electronic funds transfer (EFT), you must continue to use that method. Otherwise, you can pay as follows:

- *Check or money order.* Make your check payable to the Board of Equalization and write your account number on the check or money order. Be sure to enclose your payment with the return.
- *Credit card.* You can charge your tax return payment if you have a Discover/Novus, MasterCard, or American Express credit card. Other cards cannot be accepted. Credit card payments can be made by calling 1-888-2PAY-TAX (1-888-272-9829) or through our website at [www.boe.ca.gov](http://www.boe.ca.gov) under "Electronic Services". After making your payment, check the box on your return indicating you have paid by credit card. This will ensure that your return is matched to your credit card payment.

The credit card processing vendor will charge a convenience fee based on the amount charged. This convenience fee is not revenue to the Board. For a fee schedule, call our Information Center, 1-800-400-7115, or check our website at [www.boe.ca.gov](http://www.boe.ca.gov) under "Electronic Services".

**Note:** You cannot use a credit card to pay a tax liability for which you have been billed by the Board.

### Paid Preparer

If a paid preparer completes the return, that preparer must enter his or her name, social security number or federal employer identification number, and business name and address in the space provided on the return. Make a copy of the return for your records.



**Lines 1 thru 3****Sales • Purchases Subject to Use Tax****Line 1. Total Sales  
(gross receipts)**

Enter your total taxable and nontaxable sales for the reporting period, including lease and rental receipts.

Report all sales in any manner related to California business. You will deduct nontaxable transactions on lines 4 through 10(f).

**Notes:**

- Include all charges related to your sales, such as labor, service, and shipping and handling charges.
- If you sold any business assets, such as fixtures and equipment, during the reporting period, you must report the sale. If you are filing a final return and reporting the sale of business assets, please call for assistance.
- Your "total sales" may include amounts for California sales or use taxes. If this is the case, be sure to deduct those tax amounts on line 9. If you do not, you will overpay tax.

**Line 2. Purchases Subject to Use Tax**

Enter your total *purchases* that are subject to tax, as explained below.

Your purchases of merchandise, equipment, and other tangible personal property are subject to tax and must be reported if you

- Purchased the property from an out-of-state retailer who did not collect California use tax, or
- Purchased the property with a resale certificate or other exemption certificate

AND

- Used the property in California for a purpose other than (1) resale or (2) demonstration, retention, or display while holding it for sale in the regular course of business

You must also report your purchase of a vessel or aircraft if you (1) purchased it from an unlicensed retailer who did not charge tax on the transaction and (2) used the property for a purpose other than resale as described above.

Enter the amount you paid for the property (see notes in next column).

**Notes:**

- If you paid another state's sales or use tax on your purchase, do not include the

tax payment as part of your purchase price. You may be eligible for a credit for the other state's tax (see line 20).

- You should report the purchase on the tax return for the reporting period during which you first used the property in California.

**Line 3.**

Add lines 1 and 2. Enter the result on line 3.

**Lines 4 thru 10(f)****Exemptions • Deductions**

*The following transactions are not subject to tax and will be subtracted from the total on line 3.*

*You cannot claim a deduction for a transaction unless it has been reported on line 1 or 2 of this return or a previous return. If you did not report the original sale, you cannot claim a deduction related to that sale.*

*You must maintain records that support all claimed deductions.*

**Line 4. Sales to Other  
Retailers for Purposes of  
Resale**

Enter your total sales to other sellers who submitted resale certificates to you for their purchases.

In general, you can accept resale certificates from other sellers who are buying property to resell in the regular course of business. If you obtain a timely and valid resale certificate, taken in good faith, tax will not apply to your sale.

To be valid, resale certificates must contain specific information. For more information, see Regulation 1668, *Resale Certificates*.

You can verify the validity of seller's permits by calling the Board's Seller's Permit Verification service at 1-888-225-5263 or by visiting our web page at [www.boe.ca.gov](http://www.boe.ca.gov).

**Line 5. Nontaxable Sales of Food Products**

Enter your *nontaxable* sales of food products sold for human consumption.

Whether food product sales are taxable depends on many conditions, including who makes the sale, where the sale occurs, who the customer is, and what is sold. For

example, the following sales are generally taxable and should not be deducted:

- Sales of alcoholic and carbonated beverages
- Sales of hot prepared food products
- Sales of meals or food sold for consumption at your place of business or sold for consumption in a place where admission is charged

For more information on food sales, request a copy of Regulation 1602, *Food Products*, or Regulation 1603, *Taxable Sales of Food Products*. Vending machine operators should order Regulation 1574, *Vending Machine Operators*.

**Line 6. Nontaxable Labor**

Enter labor charges for *installing* premanufactured property or for *repairing* or *reconditioning* property to restore it to its original use.

**Note:** Labor charges for making or fabricating a new product (such as labor charges for making a ring or furniture), or for assembling a product, are generally taxable and should not be deducted. Tax applies even if your customer provides the property that you fabricate.

(Regulation 1546, *Installing, Repairing, Reconditioning in General*)

**Line 7. Sales to the United States Government**

Enter sales made to:

- The United States government or its unincorporated agencies and instrumentalities, such as the following federal departments: Treasury, Interior, Agriculture, or Defense
- Any incorporated agency or instrumentality of the United States wholly owned by either the United States, or by a corporation wholly owned by the United States
- The American Red Cross, its chapters and branches
- Federal reserve banks, federal credit unions, federal land banks, and federal home loan banks

**Note:** Sales made to the State of California or to cities and counties and local governments in the state are generally taxable and should not be deducted. They are treated like any other sale.

(Regulation 1614, *Sales to the United States and Its Instrumentalities*)

## Line 8. Sales in Interstate or Foreign Commerce

Enter sales that are exempt from tax as interstate or foreign commerce (sales involving shipments or deliveries from California to points outside this state).

For a sale to be exempt, the sales agreement or contract must require the property to be shipped to an out-of-state point, and you must either

- Use your company vehicle (or other conveyance operated by your business) to ship the property to that location, or
- Deliver the property to a carrier, customs broker, or forwarding agent for shipment outside this state

(Regulation 1620, *Interstate and Foreign Commerce*)

## Line 9. Sales Tax

Enter an amount on this line only if the amount you reported on line 1 includes California sales or use taxes. Enter only the tax amounts that are included on line 1.

(Regulation 1700, *Reimbursement for Sales Tax*)

## Line 10(a). Bad Debt Losses

Enter bad debt losses, as described below.

If you have reported a taxable sale and have been unable to collect payment for the sale, you may take a deduction for the bad debt.

Bad debts may take the form of:

- Checks that have been returned to you unpaid by the purchaser's bank and which you have determined to be uncollectible, or
- Amounts from charge or credit sales that you have determined to be uncollectible

The bad debts must be charged off for income tax purposes, or if you are not required to file income tax returns, the bad debts must be charged off in accordance with generally accepted accounting principles.

Enter only the amount of the sale *before* tax. For example, if the merchandise had been sold for \$15 plus sales tax, you would claim only \$15 as a deduction.

If you claim a bad debt deduction and later recover payment, you must report the payment on the tax return filed for the period in which the recovery payment was made.

You must adjust the amount you report for transactions that occurred during a period when the state or county tax rates were

different than the current rates. Call for assistance.

(Regulation 1642, *Bad Debts*)

## Line 10(b). Cost of Tax-Paid Purchases Resold Prior to Use

You may claim a deduction on this line if you

- Paid California sales or use tax when purchasing goods or merchandise, and
- Sold the property without first using it (other than retaining, demonstrating, or displaying it while holding it for sale in the regular course of business)

Enter only the amount of the purchase *before* tax. For example, if the property was sold to you for \$15 plus tax, you would claim only \$15 as a deduction.

You must take this deduction in the reporting period during which you made the sale (otherwise, you must file a claim for refund of the tax).

You must adjust the amount you report for purchases that occurred during a period when the state or county tax rates were different than the current rates. Call for assistance.

(Regulation 1701, *Tax-Paid Purchases Resold*)

## Line 10(c). Returned Taxable Merchandise

Enter amounts you credited or refunded to customers for returned taxable merchandise, as described below.

You can take this deduction only if

- You returned or credited to your customer the full sales price, including sales tax charges, *and*
- The customer, in order to obtain the refund or credit, is not required to purchase other property at a price greater than the amount charged for the property returned.

Claim only the amount of the sale *before* tax. For example, if the returned merchandise had been sold for \$15 plus sales tax, you would claim only \$15 as a deduction.

You must adjust the amount you report for transactions that occurred during a period when the state or county tax rates were different than the current rates. Call for assistance.

(Regulation 1655, *Returns, Defects and Replacements*)

## Line 10(d). Cash Discounts on Taxable Sales

If you gave a cash discount to a customer on a taxable sale, enter the amount of the discount here.

You can claim a deduction on this line only if you reported the full (undiscounted) selling price on line 1. Do not use this line if you reported the discounted selling price on line 1 of this return or a previous return. In addition, you must ensure that you do not collect from your customer more tax than the amount due on the discounted price. If you collect more than the amount due on the discounted price, you cannot claim this deduction.

You must adjust your total for this line if any of the transactions occurred during a period when the state or county tax rates were different than the current rates. Call for assistance.

(Regulation 1671, *Trading Stamps and Related Promotional Plans*; Regulation 1700, *Reimbursement for Sales Tax*)

## Line 10(e). 5% State Tax Exemptions: Section 6377, Manufacturer's Section 6378, Teleproduction

**Manufacturer's Exemption, Box 60(a)**

Complete this box if

- You made a sale to a purchaser who used a manufacturer's exemption certificate to make his or her purchase, as described below, or
- You are an exempt manufacturer who made a purchase subject to use tax, as described below.

In general, businesses that qualify for the manufacturer's exemption are those who first conducted business in California on or after January 1, 1994. The business must be involved in manufacturing, processing, refining, fabricating, recycling, or research and development. Furthermore, the business must apply to the state for its exempt status and receive approval for the exemption. Specific definitions of qualified persons and of property qualifying as exempt, and rules regarding required exemption certificates, are available from any Board office.

*Sales made to exempt manufacturers.* Sales of qualified property are exempt from a portion (5%) of the state sales tax when they are purchased with a valid manufacturer's certificate (they are not exempt from city, county, or district sales taxes).

**Notes:**

- If your total sales or lease payments exceed \$25,000 to any single qualified manufacturer, you must attach a copy of the exemption certificate submitted to you by that individual and, if applicable, a copy of the lease contract.
- The sale for which you are claiming an exemption must have been reported on line 1 of your return.

**Qualified purchases made by an exempt manufacturer.** If you purchased qualified property and your purchase is subject to use tax (reported on line 2 of your return), the purchase is exempt from a portion (5%) of the state use tax (it is not exempt from city, county, or district use taxes).

(Regulation 1525.2, *Manufacturing Equipment*)

**Teleproduction Exemption, Box 60(b)**  
Effective January 1, 1999

Complete this box to claim a partial tax exemption for sales or purchases made by qualified persons of tangible personal property used primarily:

- In teleproduction or other postproduction services for film or video that include editing, film and video transfers, transcoding, dubbing, subtitling, credits, close captioning, audio production, special effects (visual or sound), graphics, or animation, or
- With respect to property with a useful life of at least one year, to maintain, repair, measure, or test property used primarily in teleproduction or other postproduction services

A qualified person is a business that is primarily engaged in providing the specialized motion picture or video postproduction services described above.

A qualified purchaser must provide the retailer with a *Section 6378 Exemption Certificate*; otherwise, the exemption will not be allowed. The exemption certificate must be submitted to the retailer no later than 60 days after the date of purchase.

This exemption does not apply to any tangible personal property that is used primarily in administration, general management, or marketing (used 50 percent or more of the time in one or more of those activities).

(Regulation 1532, *Teleproduction or Other Postproduction Service Equipment*)

To compute the amount to be claimed, on line 10(e), enter in boxes 60(a) and 60(b)

the amount of the sales and purchases for the exempt property (excluding tax). Enter the sum of both boxes in box 60(c). Multiply the amount in 60(c) by 0.8333. Enter the result in Line 10(e).

**Line 10(f). Other Deductions**

You may be entitled to claim other deductions in addition to those allowed on lines 4 through 10(e). Enter the amount for those deductions here. Each deduction must be clearly explained.

Examples of transactions that may be deductible include the following:

- Sales by pharmacists of prescription medicines for use by humans. (Regulation 1591, *Medicines and Medical Supplies, Devices and Appliances*)
- Transportation charges for delivering goods to a purchaser by an independent carrier (the transportation charges must be separately stated on the invoice). If you charge more for delivery than your actual costs, the added amount is subject to tax and cannot be deducted. (Regulation 1628, *Transportation Charges*)
- Sales of animals, seeds, annual plants and fertilizer, used as, or used to produce, food for human consumption. (Regulations 1587, *Animal Life and Feed*, and 1588, *Seeds, Plants and Fertilizers*)

For more information, request a copy of Pamphlet 61, *Sales and Use Taxes: Exemptions and Exclusions*.

**Lines 11 thru 26**

**Tax Calculations**

**Line 11. Total Nontaxable Transactions Reported on Lines 4 through 10(f)**

Add lines 4 through 10(f). Enter the result on line 11.

**Line 12. Transactions Subject to State Tax**

Subtract line 11 from line 3. Enter the result on line 12.

**Line 13. State Tax 6%**

Multiply line 12 by 0.06. Enter the result on line 13.

**Line 14(a). Transactions Subject to County Tax**

Add the amount in box 61 (see line 10e) to line 12. Enter the result on line 14(a).

**Line 14(b). County Tax 1/4%**

Multiply line 14(a) by 0.0025. Enter the result on line 14(b).

**Line 15. Adjustments for Local Tax**

*Complete this line if you sold or purchased property for use by an aircraft common carrier, as described below. If you make an entry for this line, you may also need to include a schedule that shows where the property was sold or used.*

Sales of property to (and purchases made by) aircraft operators are exempt from district tax and partially exempt from local and county tax if

- The aircraft is operated by a common carrier according to the laws of California, the United States, or a foreign government, and
- The property is used or consumed directly and exclusively in the use of the aircraft as a common carrier of persons or property, and
- The property is used or consumed principally outside the county in which the sale was made.

**Note:** The exemption does not apply to the sale or purchase of fuel and petroleum products.

If you made a sale or purchase that meets the conditions described above, you must enter an amount on line 15, as described below.

**Adjustment for taxable sales**

The sale of supplies and equipment, other than fuel and petroleum products, purchased and used as described above, is exempt from the 1% local tax.

To calculate this adjustment:

- Be sure the sales price has been included on line 1.
- Enter the sales price on line 15. This amount will be subtracted from the total on line 14(a).

If you are a multiple outlet seller, please attach a schedule showing the sales price by the place of sale. You can attach your own listing, or you can request a copy of

form BOE-531-X: *Schedule X, Detailed Allocation by County of Sales Exempt from Local Tax*.

#### Adjustment for purchases

If you purchased property on which you paid state, county, and local tax and used the property as an aircraft common carrier for an exempt purpose, as described above, your purchase is exempt from the 1% local tax.

Enter the purchase price of the property on line 15.

Please attach a schedule showing the purchase price by county of use. You can attach your own listing, or you can request a copy of form BOE-531-X: *Schedule X, Detailed Allocation by County of Sales Exempt from Local Tax*.

(Regulation 1805, *Aircraft Common Carriers*)

### Line 16. Transactions Subject to Local Tax

Add or subtract line 15 to or from line 14(a). Enter the result on line 16.

### Line 17. Local Tax 1%

Multiply line 16 by 0.01. Enter the result on line 17.

### Line 18. District Sales and Use Tax

You must complete Schedule A, *Computation Schedule for District Tax*. See pages 6 and 7 for more information.

### Line 19. Total State, County, Local and District Tax

Add lines 13, 14(b), 17, and 18. Enter the result on line 19.

### Line 20. Property Purchased Out of State for Use in California (credit for another state's tax charges)

Enter the amount of tax paid on this line if

- The property was purchased out of state and brought into California for use, consumption, or storage in this state, and not for resale in the regular course of business, and
- You paid another state's sales or use tax charges on the property, and

- You are not entitled to a tax refund from the other state, and
- Your liability for tax in the other state occurred prior to your use, storage, or consumption of the property in California, and
- You have reported the purchase price on line 2, "Purchases Subject to Use Tax."

#### Notes:

- The amount of your tax credit cannot exceed the total of the applicable California state, county, local and district taxes in effect at the time of the use. For example, if you paid 8% sales tax charged by another state and used the property in California in an area where the total state, county, local, and district tax rate was 7.75%, you could not claim more than a 7.75% credit.
- If you are required to complete either Schedule B or C, attach a separate schedule fully explaining the credit taken on line 20, the location where the property was used, its purchase price, and the amount of tax paid in other states.
- You may be required to present documentation to substantiate the credit taken against California tax (such as a purchase invoice or similar document showing the name and address of the seller, date of purchase, purchase price, and amount of sales or use tax paid).

Please contact the Information Center if you are uncertain as to the correct amount of credit to claim.

*Note—Fuel sellers:* Please complete the Schedule G, *Fuel Seller's Supplement to Return*, included with your sales and use tax return (BOE-401-GS). The amount entered on line G-5 of the schedule should also be entered on line 20 of the return.

### Line 21. Net Tax

Subtract line 20 from line 19. Enter the result on line 21.

### Line 22. Tax Prepayments

Complete this line only if you are required to make tax prepayments. (Businesses with average monthly taxable transactions of \$17,000 or more must make prepayments, once notified by the Board.)

Enter the prepayment amounts in the proper spaces. This credit is limited to the amounts of tax prepaid and should not include penalties or interest charges reported with your prepayments.

*Note:* If you sell fuel and pay sales tax to your fuel supplier, do not use this line to claim a credit for those tax payments. Credit can be claimed on Schedule G, *Fuel Seller's Supplement to Return*.

### Line 23. Remaining Tax

Subtract line 22 from line 21. Enter the result on line 23.

### Line 24. Penalty

If your tax payment is made, or your tax return is filed, after the due date shown at the top of the return, you must pay a 10% penalty. Multiply line 23 by 0.10 and enter the result on line 24.

Returns and payments must be postmarked or received by the due date of the return to be considered timely. If the due date falls on a Saturday, Sunday, or state holiday, returns postmarked or received by the next business day will be considered timely.

*Businesses required to pay sales and use taxes by electronic funds transfer (EFT) may also be subject to a 10% penalty for failure to pay by EFT (payment made by check, for example). However, a 10% maximum penalty applies to returns and return payments after January 1, 1997.*

### Line 25. Interest

If your payment is late (see line 24 instructions for an explanation of due dates), you must pay interest charges in addition to penalty charges.

You owe one month's interest for each month or portion of a month the payment is overdue. For example, if your payment is one month and two weeks overdue, you owe two months' interest.

Using the interest rate printed on line 25 of your return, multiply the rate times the total tax owed. Enter the result on line 25.

*Reminder:* If you owe two or more months' interest, as described above, you must multiply the amount due by the number of months overdue.

### Line 26. Total Amount Due and Payable

Add lines 23, 24, and 25. Enter the result on line 26.

See page 1 for acceptable payment methods.

## Schedule A

### Computation Schedule for District Tax

*Complete Schedule A and transfer the amount calculated on line A11 to line 18 on the front of the return. Instructions for Schedule A are provided on the next page. A listing of district taxes and their effective dates is provided on page 8.*

#### **What is Schedule A?**

Schedule A, *Computation Schedule for District Tax*, is used to determine the amount of tax, if any, that should be distributed to entities imposing district tax.

#### **What are district taxes?**

District taxes are voter-approved taxes levied under the transactions and use tax law. Most, but not all, apply countywide (for example, the Bay Area Rapid Transit District encompasses three counties). Many district taxes are imposed by entities specially formed to levy the tax and administer the proceeds (for example again, the Bay Area Rapid Transit District), but some are levied directly by counties (for example, the Santa Clara County General Fund District), and an increasing number are levied by cities (for example, Town of Truckee Road Maintenance Transactions and Use Tax). As shown on the table on page 8, district rates vary from 0.0125 to 0.50 percent, and some business locations may be in more than one district.

#### **Who must pay district taxes?**

In general, you must report and pay district transactions (sales) and use taxes if you

- Are a retailer located in the district and your merchandise is sold and delivered within the district.
- Are a retailer located outside the district who is *engaged in business* in the district and you sell merchandise for use in the district. You are considered to be engaged in business in the district if you (1) have any type of business location there, (2) deliver into the district using your own vehicles, or (3) have an agent or representative in the district who makes sales, takes orders, or makes deliveries.
- Are a dealer of vehicles, vessels, or aircraft, and you sell those items to persons who will register them in the district.
- Collect tax on lease payments you receive for leased property used by the lessee in the district.
- Purchase goods and merchandise without payment of the district tax and use the property in the district for a purpose other than for (1) resale or (2) demonstration, retention, or display while holding it for resale in the regular course of business.

#### **Where can I get more information?**

For information on how to apply district taxes, request a copy of Pamphlet 44, *Tax Tips for District Taxes*. For information on district rates by city and county, request a copy of Pamphlet 71, *California City and County Sales and Use Tax Rates*.

## Other Schedules

If you have received other schedules to complete with your return, please refer to those schedules for instructions.

**Form BOE-345**

**Claim for Refund or Credit**

(mailed with returns)

If you are submitting a claim for a tax refund or credit with your return, you must:

- Let us know how the tax overpayment occurred. Write your explanation at the bottom of the claim form (attach additional sheets if necessary).
- Include adequate documentation to prove your claim. If you do not, your claim could be delayed. You may be asked to provide additional information.

*Do not take a credit against the taxes that are due on your current return. Wait until you have heard from us. If you claim a refund or credit prior to Board approval, you will be billed for unapproved refund or credit amounts, plus interest and penalties.*

Please note:

You have three years to file a claim for refund or credit (starting from the date when the taxes were originally due). Your claim must be received by the Board within that time. See Revenue and Taxation Code section 6902 for additional information regarding the statute of limitations.

If you have filed a claim and wish to check on the status of your application, please call the Audit Refund Section at 916-445-1315.

## Instructions for Completing Schedule A

### Step 1. Calculate which sales, if any, are subject to district tax.

**A1.** Enter the total from line 16 (see front of the return).

**A2/A3.** Enter the following sales, which are not subject to district tax (these will be subtracted from the total on line A1):

- Sales of property delivered to customers at a location where there is no district tax in effect, for use in that location (for example, property delivered to Kern County, which has no special tax districts).
- Sales of property (other than vehicles, aircraft, and vessels) delivered to customers at a district where you are *not* engaged in business, for use in that district. See page 6, "Who must pay district taxes?" for an explanation of *engaged in business*.

**A4.** Subtract A2/A3 from A1. Enter the result on A4.

If none of your sales are subject to district tax and you have no adjustments for prior periods, enter \$0.00 on lines A4 and A11. You do not need to complete lines A5 through A10.

### Step 2. Enter your sales for the appropriate district(s).

**A5.** Using the total from line A4, list your transactions by the correct districts.

*Example.* If your total on line A4 showed \$3,000 and all transactions were subject to district tax in Los Angeles County, you would enter \$3,000 next to "LOS ANGELES Co." in column A5. If the \$3,000 total on line A4 represented \$2,000 in sales for Los Angeles County and \$1,000 in sales for Orange County, you would enter the \$2,000 and \$1,000 next to the appropriate counties.

#### Special reporting requirements for cities imposing a district tax:

If a city imposing a district tax is located in a county that imposes a district tax, transactions that are subject to the city district tax are also subject to the county district tax. In such instances, you must

report the full dollar amount of the transaction(s) for both the city district and the county district. For example, transactions subject to the city of Cal-exico Heffernan Hospital District tax are also subject to the Imperial County Local Transportation Authority district tax and must be reported for both districts.

### Step 3. Adjustments

**A6/A7.** Entries on this line will increase or decrease the amount of tax distributed to a district. Make entries only for those districts that require an adjustment. There does not need to be an entry in column A5 in order to make an adjustment in column A6/A7.

Please attach to your return an explanation of adjustments.

Add and subtract the following adjustments, by district, and enter the result in column A6/A7, for the appropriate district. The result may be either a plus (+) or minus (-) amount.

#### Add the following:

- *Claimed deductions that were taxed at a lower rate than the current rate.* If you claimed a deduction on the front of your return for bad debts, tax-paid purchases resold, returned merchandise, or cash discounts and if those transactions were originally taxed at a lower rate than the current rate, add the total for those transactions (by district).
- *Items you purchased without paying district tax.* If you purchased goods on which you paid state and local tax but did not pay district tax to the vendor, and if you made a taxable use of the property in a tax district, add the price of the goods for that district.
- *Amounts collected for a discontinued district.* If you collected taxes for a district that has been discontinued and have not paid those taxes to the Board, add the amounts on which those taxes were collected. Do not enter those amounts on line A5. If a discontinued district is not listed, call for assistance.

#### Deduct the following:

- *Transactions included in line A5 that represent the sale or use of property occurring prior to the effective date of a district.*
- *Fixed-price contracts.* Deduct the sales price or lease payments (excluding amounts collected as tax) for qualifying fixed-price contracts. A fixed-price contract is one entered into prior to the effective date of the district tax, which (1) fixes the amount of the sales or lease price and (2) specifically states the amount or rate of tax based on the rate in effect when the contract was executed. Neither party to the contract may have the right to terminate the contract upon notice. (See Regulation 1661 for information on leases of mobile transportation equipment.)
- *Property used outside the district.* If you paid district tax on a purchase and first used the property in a different district, you may need to enter adjustments on A6/A7. Call for assistance.
- *Discontinued districts.* Deduct that portion of the nontaxable transactions on the front of the return for bad debts, tax-paid purchases resold, returned merchandise, or cash discounts that originally included a district tax that has been discontinued.

**A8.** Add or subtract the amount shown in A6/A7 from the amount on A5. Enter the result on A8.

**A9.** No entries required. The preprinted figures are the district tax rates.

**A10.** Multiply A8 by A9. Enter the result on A10. Certain adjustments in A6/A7, may cause the computed amount to be negative.

### Step 4. Enter your total district tax.

**A11.** Add all A10 entries and enter the total on A11. Carry to line 18 on the front of the return.

## Special Taxing Jurisdictions (Districts)

| TAX AREA                            | DISTRICT   | EFFECTIVE DATE | DISTRICT RATE | COMBINED RATE |
|-------------------------------------|--|----------------|---------------|---------------|
| Alameda County                      | Bay Area Rapid Transit District (BART)   | 4-1-70         | 1/2%          | .01           |
|                                     | Alameda County Transportation Authority (ACTA)                                 | 4-1-87         | 1/2%          |               |
| Contra Costa County                 | Bay Area Rapid Transit District (BART)   | 4-1-70         | 1/2%          | .01           |
|                                     | Contra Costa Transportation Authority (CCTA)                                   | 4-1-89         | 1/2%          |               |
| City of Placerville (El Dorado Co.) | City of Placerville Public Safety Transactions and Use Tax (PLPS) <sup>1</sup> | 4-1-99         | 1/4%          | .0025         |
| Fresno County                       | Fresno County Transportation Authority (FCTA)                                  | 7-1-87         | 1/2%          | .00625        |
|                                     | Fresno County Public Library Transactions and Use Tax (FCPL)                   | 4-1-99         | 1/8%          |               |
| City of Clovis (Fresno Co.)         | City of Clovis Public Safety Transactions and Use Tax (CCPS) <sup>2</sup>      | 4-1-00         | 3/10%         | .003          |
| Imperial County                     | Imperial County Local Transportation Authority (IMTA)                          | 4-1-90         | 1/2%          | .005          |
| City of Calexico (Imperial Co.)     | City of Calexico Heffernan Hospital District (CXHD) <sup>3</sup>               | 10-1-92        | 1/2%          | .005          |
| Inyo County                         | Inyo County Rural Counties Transactions Tax (INRC)                             | 10-1-88        | 1/2%          | .005          |
| City of Clearlake (Lake Co.)        | City of Clearlake Public Safety (CLPS) <sup>4</sup>                            | 7-1-95         | 1/2%          | .005          |
| Los Angeles County                  | Los Angeles County Transportation Commission (LACT)                            | 7-1-82         | 1/2%          | .01           |
|                                     | Los Angeles County Transportation Commission (LATC)                            | 4-1-91         | 1/2%          |               |
| Madera County                       | Madera County Transportation Authority (MCTA)                                  | 10-1-90        | 1/2%          | .005          |
| Mariposa County                     | Mariposa County Healthcare Authority (MCHA)                                    | 7-1-00         | 1/2%          | .005          |
| Napa County                         | Napa County Flood Protection Authority (NCFP)                                  | 7-1-98         | 1/2%          | .005          |
| Nevada County                       | Nevada County Public Library Transactions and Use Tax (NVPL)                   | 10-1-98        | 1/8%          | .00125        |
| Town of Truckee (Nevada Co.)        | Town of Truckee Road Maintenance Transactions and Use Tax (TRSR) <sup>5</sup>  | 10-1-98        | 1/2%          | .005          |
| Orange County                       | Orange County Transportation Authority (OCTA)                                  | 4-1-91         | 1/2%          | .005          |
| Riverside County                    | Riverside County Transportation Commission (RCTC)                              | 7-1-89         | 1/2%          | .005          |
| Sacramento County                   | Sacramento County Transportation Authority (STAT)                              | 4-1-89         | 1/2%          | .005          |
| San Bernardino County               | San Bernardino County Transportation Authority (SBER)                          | 4-1-90         | 1/2%          | .005          |
| San Diego County                    | San Diego County Regional Transportation Commission (SDTC)                     | 4-1-88         | 1/2%          | .005          |
| San Francisco City and County       | Bay Area Rapid Transit District (BART)   | 4-1-70         | 1/2%          | .0125         |
|                                     | San Francisco County Transportation Authority (SFTA)                           | 4-1-90         | 1/2%          |               |
|                                     | San Francisco County Public Finance Authority (SFPF)                           | 10-1-93        | 1/4%          |               |
| San Joaquin County                  | San Joaquin County Transportation Authority (SJTA)                             | 4-1-91         | 1/2%          | .005          |
| San Mateo County                    | San Mateo County Transit District (SMCT)                                       | 7-1-82         | 1/2%          | .01           |
|                                     | San Mateo County Transportation Authority (SMTA)                               | 1-1-89         | 1/2%          |               |
| Santa Barbara County                | Santa Barbara County Local Transportation Authority (SBAB)                     | 4-1-90         | 1/2%          | .005          |
| Santa Clara County                  | Santa Clara County Transit District (SCCT)                                     | 10-1-76        | 1/2%          | .01           |
|                                     | Santa Clara County Transactions and Use Tax (SCGF)                             | 4-1-97         | 1/2%          |               |
| Santa Cruz County                   | Santa Cruz County Metropolitan Transit District (SCMT)                         | 1-1-79         | 1/2%          | .0075         |
|                                     | Santa Cruz County Public Library District (SZPL)                               | 4-1-97         | 1/4%          |               |
| Solano County                       | Solano County Public Library Transactions and Use Tax (SLPL)                   | 10-1-98        | 1/8%          | .00125        |
| Sonoma County                       | Sonoma County Open Space Authority (SCOS)                                      | 4-1-91         | 1/4%          | .0025         |
| Stanislaus County                   | Stanislaus County Library (STCL)   | 7-1-95         | 1/8%          | .00125        |
| City of Woodland (Yolo Co.)         | City of Woodland General Revenue Transactions and Use Tax (WDGT) <sup>6</sup>  | 7-1-00         | 1/2%          | .005          |

1. The City of Placerville Public Safety District tax is imposed only in the City of Placerville.

2. The City of Clovis Public Safety Transactions and Use Tax is imposed only in the City of Clovis. Transactions that are subject to the City of Clovis district tax are also subject to the Fresno County Transportation tax and the Fresno County Public Library tax, which are imposed countywide.

3. The City of Calexico Heffernan Hospital District tax is imposed only in the City of Calexico. Transactions that are subject to the hospital district tax are also subject to the Imperial County Local Transportation Authority tax, which is imposed countywide.

4. The City of Clearlake Public Safety District tax is imposed only in the City of Clearlake.

5. The Town of Truckee Road Maintenance District is imposed only in the Town of Truckee. Transactions subject to the Truckee district tax are also subject to the Nevada Company Public Library district tax.

6. The City of Woodland General Revenue Transactions and Use Tax is imposed only in the City of Woodland.



**SHORT FORM - SALES and USE TAX RETURN**

|                         |  |                         |
|-------------------------|--|-------------------------|
| <b>DUE ON OR BEFORE</b> |  | <b>YOUR ACCOUNT NO.</b> |
| [ FOID ]                |  |                         |

| BOARD USE ONLY |      |     |
|----------------|------|-----|
| RA-TT          | LOC  | REG |
| RA-BTR         | AACS | REF |
| EFF            |      |     |
|                |      |     |

If the above information is incorrect or your business has changed, please call us at:

**Before preparing this return, please read the following:**

This return may be used only if your business operation meets all the following conditions:

- a. All of your sales are subject to the tax rate in effect at your business location.
- b. You do not sell fuel, automobiles, boats, or aircraft or make sales to aircraft common carriers.
- c. You are not on a quarterly prepayment reporting basis.
- d. You do not claim credit for sales tax paid to other states.
- e. You do not engage in fixed price contracts or leases.
- f. You do not claim exemptions for returned merchandise, tax-paid purchases resold, cash discounts, bad debts, manufacturer's state tax exemption, teleproduction exemption or other exempt transactions not provided for on lines 4 through 9 of this return.

If you do not qualify to file this return, please call your Board office at the above number to obtain the correct return for your reporting requirements.

PLEASE ROUND CENTS TO THE NEAREST WHOLE DOLLAR

|           |    |   |             |          |     |
|-----------|----|---|-------------|----------|-----|
|           | 1  | Total (gross) sales .....   | 1           | \$       | .00 |
|           | 2  | Purchases subject to use tax .....  | 2           |          | .00 |
|           | 3  | Total (add lines 1 and 2) .....   | 3           |          | .00 |
| REC<br>NO | 4  | Sales to other retailers for resale .....   | 4           | 50<br>\$ | .00 |
|           | 5  | Nontaxable sales of food products .....   | 5           | 51       | .00 |
|           | 6  | Nontaxable labor (repair and installation) .....  | 6           | 52       | .00 |
|           | 7  | Sales to the United States Government .....   | 7           | 53       | .00 |
|           | 8  | Sales in interstate or foreign commerce .....   | 8           | 54       | .00 |
|           | 9  | Sales tax (if any) included in line 1 .....   | 9           | 55       | .00 |
|           | 10 | Total of exempt transactions (add lines 4 through 9) .....  | 10          |          | .00 |
| PM        | 11 | Taxable transactions (subtract line 10 from line 3) .....   | 11          |          | .00 |
|           | 12 | Total sales and use tax [multiply line 11 by  | 12          |          | .00 |
|           | 13 | Penalty (Multiply line 12 by 10% (.10) if payment is made, or your tax return is filed,<br>after the due date shown above) .....  | PENALTY 13  |          | .00 |
|           | 14 | Interest. One month's interest is due on tax for each month or fraction of<br>a month that payment is delayed after the due date. The adjusted monthly<br>interest rate is .917% (.00917) (11% divided by 12) ..... | INTEREST 14 |          | .00 |
| RE        | 15 | Total amount due and payable [add lines 12, 13 and 14] .....  | 15          | \$       | .00 |

*I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.*

|   |  |                        |      |
|---|--|------------------------|------|
| YOUR SIGNATURE AND TITLE                |  | TELEPHONE NUMBER       | DATE |
| <b>PAID<br/>PREPARER'S<br/>USE ONLY</b> | PAID PREPARER'S NAME                     | PREPARER'S SSN OR FEIN |      |
|   | FIRM'S NAME (for yours if self-employed) | BUSINESS ADDRESS       |      |

Make a copy for your records.



**INSTRUCTIONS - STATE, LOCAL, AND DISTRICT SALES AND USE TAX RETURN (BOE-401-EZ)**

The State Board of Equalization administers the State Sales and Use Tax Law, the Uniform Local Sales and Use Tax Law, and the Transactions (Sales) and Use Tax Law. The tax rates for these three laws are combined on this return.

This return should include gross sales in any manner related to California business including leases on which you are required to collect the use tax. Purchases made for your own use on which you are required to pay tax must also be included. This return must be filed even though you have no tax to report. Failure to file a return may result in revocation of your permit.

Copies of Board regulations, including those mentioned in the instructions below, may be obtained at any State Board of Equalization office.

**Line 1. Total (Gross) Sales.** Enter total sales in any manner related to California business.

**Line 2. Purchases Subject to Use Tax.** Enter the purchase price of merchandise, equipment, or other tangible personal property which you purchased without paying California sales or use tax and which you used for purposes other than resale in the regular course of business. The purchase may have been made without payment of tax because you used a resale or other exemption certificate to make the purchase; you purchased from an out-of-state retailer who did not collect California use tax; or you made a purchase from an unlicensed retailer, such as a person making an occasional sale of a vessel or an aircraft.

**Line 3. Total.** Enter total of lines 1 and 2.

**Line 4. Sales to Other Retailers for Resale.** Enter sales to other sellers from whom you have taken valid resale certificates. (See Regulation 1668.)

**Line 5. Nontaxable Sales of Food Products.** Enter all sales of food products for human consumption. Do not enter sales of alcoholic or carbonated beverages, hot prepared food products, meals or food served by you for consumption at your facilities, and food sold for consumption in a place which is subject to an admission charge. (See Regulations 1602 and 1603. Vending machine operators should refer to Regulation 1574.)

**Note:** If you are claiming a deduction for sales of food products by the **purchase ratio** method, you must maintain a complete analysis of taxable and nontaxable purchases.

**Line 6. Nontaxable Labor.** Enter sales included in line 1 that constitute labor charges for installing or applying property or for repairs or reconditioning of tangible personal property to refit it for the use for which it was originally produced. Do not include charges for fabricating or processing personal property for consumers. (See Regulation 1546.)

**Line 7. Sales to the United States Government.** Enter sales to: (1) the United States or its unincorporated agencies and instrumentalities such as, Treasury, Interior, Agriculture, Defense; (2) any incorporated agency or instrumentality of the United States wholly owned by either the United States, or by a corporation wholly owned by the United States; (3) the American Red Cross, its chapters and branches; (4) incorporated federal instrumentalities not wholly owned by the United States, such as, federal reserve banks, federal credit unions, federal land banks, and federal home loan banks. (See Regulation 1614.)

**Line 8. Sales in Interstate or Foreign Commerce.** Enter sales involving shipments or deliveries from California to points outside this state that are exempt from tax as interstate or foreign commerce. To be exempt, property must be shipped to a point outside this state, pursuant to the contract of sale, and delivered by the retailer to such point by means of: (1) facilities operated by the retailer; (2) delivery by the retailer to a carrier for shipment to a consignee at such a point; or (3) delivery by the retailer to a customs broker or forwarding agent for shipment outside this state. (See Regulation 1620.)

**Line 9. Sales Tax.** Enter sales tax reimbursement or use tax collected from customers if those taxes were included in the amount shown on line 1. (See Regulation 1700.)

**Notes:** If you have exempt transactions other than the ones listed that occurred during the reporting period, you should contact your local Board office for a form that can be used to report those deductions. Do not use this form.

**Line 10. Total Exempt Transactions.** Add lines 4 through 9 and enter the total of exempt transactions on line 10.

**Line 11. Taxable Transactions.** Subtract the amount on line 10 from line 3 and enter the remainder on line 11.

**Line 12. Total Sales and Use Tax.** Multiply line 11 by the tax rate printed for your business location. Enter the result on line 12.

**Line 13. Penalty.** If your tax payment is made, or your tax return is filed, after the due date shown at the top of the return, you must pay a 10% penalty. Multiply line 12 by .10 and enter the result on line 13.

Returns and payments must be postmarked or received by the due date of the return to be considered timely. If the due date falls on a Saturday, Sunday, or state holiday, returns postmarked or received by the next business day will be considered timely. If you will be filing your return late, you may qualify for an extension. To request an extension, you will need to complete form BOE-468, Request for Extension of Time to File. You may request a copy of the form by calling 1-800-400-7115. You can also download a copy from our website at [www.boe.ca.gov](http://www.boe.ca.gov) under "Forms and Publications."

**Line 14. Interest.** If your payment is made after the due date shown at the top of your return, you will owe one month's interest for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is indicated on line 14 of your return. To calculate the interest due, multiply the amount on line 12 by the monthly interest rate shown on line 14, then multiply by the number of months (or fraction of a month) payment is delayed. Enter the amount of line 14.

**Line 15. Total Amount Due and Payable.** Add lines 12, 13, and 14. Enter the total on line 15.

**To Mail Your Return**

Make your check or money order payable to the "State Board of Equalization." Always write your account number on your check or money order. Mail your return and payment in the envelope provided, making sure the Board's address shows through the window.

**Credit Card Payments**

You can use a Discover/Novus, MasterCard, or American Express credit card to pay your taxes. Other cards cannot be accepted.

Credit card payments can be made by calling 1-888-272-9829 or through our website at [www.boe.ca.gov](http://www.boe.ca.gov) under "Electronic Services." After authorizing your payment, check the box on your return indicating you have paid with a credit card. **Be sure to sign and mail your return.**

The credit card processing vendor will charge a convenience fee based on the amount charged. This convenience fee is not revenue to the Board. For a fee schedule, call our Information Center, 1-800-400-7115, or check our website.

**Note:** You cannot pay by credit card if you are required to pay taxes by electronic funds transfer (EFT). Credit cards may not be used to pay a tax liability for which you have been billed.

**General questions:** Call our Information Center at 1-800-400-7115.

## COMPOSITION OF THE RETURN

**LINE ITEM SPECIFICATIONS ARE AS FOLLOWS: (All line items 1 – 26 must be numeric, whole dollars)**

### BOE 401-A

| Form Line #     | Description                                     | Value  | Required | Comments   |
|-----------------|---|--------|----------|--|
| LINE 1          | Total Gross Sales                               | ≥ zero | Required | Reflects Gross Sales.  |
| LINE 2          | Purchases Subject to Use Tax                    | ≥ zero |          | Represents Purchases Subject to Use Tax, Purchases Made Out of State, or Fixtures and Equipment (F&E). |
| <b>LINE 3</b>   | <b>Total</b>                                    |        |          | <b>ERO calculated field</b>  |
| LINE 4          | Sales to Other Retailers for Purposes of Resale | ≥ zero |          |  |
| LINE 5          | Nontaxable Sales of Food Products               | ≥ zero |          |  |
| LINE 6          | Nontaxable Labor (repair and installation)      | ≥ zero |          |  |
| LINE 7          | Sales to the United States Government           | ≥ zero |          |  |
| LINE 8          | Sales in Interstate or Foreign Commerce         | ≥ zero |          |  |
| LINE 9          | Sales Tax Included in Line 1                    | ≥ zero |          |  |
| LINE 10a        | Bad Debt Losses on Taxable Sales                |        |          | Value can be less than, greater than, or equal to zero.  |
| LINE 10b        | Cost of Tax-Paid Purchases Resold Prior to Use  | ≥ zero |          |  |
| LINE 10c        | Returned Taxable Merchandise                    | ≥ zero |          |  |
| LINE 10d        | Cash Discounts on Taxable Sales                 | ≥ zero |          |  |
| LINE 10e        | Sections 6377 & 6378 – 5% State Tax Exemptions  | ≥ zero |          | Manufacturer's Exemption<br>Teleproduction Exemption   |
| LINE 10f        | Other   |        |          |  |
| <b>LINE 11</b>  | <b>Total (of lines 4 – 10f)</b>                 |        |          | <b>ERO calculated field</b>  |
| <b>LINE 12</b>  | <b>Transactions Subject to State Tax</b>        |        |          | <b>ERO calculated field</b>  |
| <b>LINE 13</b>  | <b>State Tax 6%</b>                             |        |          | <b>ERO calculated field</b>  |
| <b>LINE 14a</b> | <b>Transactions Subject to County Tax</b>       |        |          | <b>ERO calculated field</b>  |
| <b>LINE 14b</b> | <b>County Tax ¼%</b>                            |        |          | <b>ERO calculated field</b>  |
| LINE 15         | Adjustments for Local Tax                       | ≥ zero |          |  |
| <b>LINE 16</b>  | <b>Transactions Subject to</b>                  |        |          | <b>ERO calculated field</b>  |

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|                |  |               |  |   |
|----------------|--|---------------|--|---|
|                | <b>Local Tax</b>   |               |  |   |
| <b>LINE 17</b> | <b>Local Tax 1%</b>  |               |  | <b>ERO calculated field</b>   |
| LINE 18        | District Tax   |               |  | (from Schedule A)   |
| <b>LINE 19</b> | <b>Total State, County, Local and District Tax</b>   |               |  | <b>ERO calculated field</b>   |
| LINE 20        | Deduct Sales or Use Tax Imposed by Other States and Paid on the Purchase Price of Tangible Personal Property | ≥ zero        |  | Encompasses sales tax paid to other states (must have a Line 2 entry) and Schedule G (Gas) credit |
| <b>LINE 21</b> | <b>Net Tax</b>   | <b>≥ zero</b> |  | <b>ERO calculated field</b>   |
| LINE 22        | Less Prepayments   |               |  |   |
| <b>LINE 23</b> | <b>Remaining Tax</b>   |               |  | <b>ERO calculated field</b>   |
| <b>LINE 24</b> | <b>Penalty</b>   | <b>≥ zero</b> |  | <b>ERO calculated field</b>   |
| <b>LINE 25</b> | <b>Interest</b>  | <b>≥ zero</b> |  | <b>ERO calculated field</b>   |
| <b>LINE 26</b> | <b>Total Amount Due and Payable</b>  |               |  | <b>ERO calculated field</b>   |

### Schedule A

| <b>Form Line #</b> | <b>Description</b>                      | <b>Value</b> | <b>Required</b> | <b>Comments</b>   |
|--------------------|---|--------------|-----------------|---|
| LINE A1            | Amount on Which Local Tax Applies       |              |                 | Derived from Line 16                                    |
| LINE A2/A3         | Deduct                                  |              |                 | Value can be less than, greater than, or equal to zero. |
| <b>LINE A4</b>     | <b>Amount of District Transactions</b>  |              |                 | <b>ERO calculated field</b>                             |
| COLUMN A5          | Allocate Line A4 to Correct District(s) |              |                 | Value can be less than, greater than, or equal to zero. |
| COLUMN A6/A7       | Add (+) / Deduct (-) Adjustments        | + or -       |                 |   |
| <b>COLUMN A8</b>   | <b>Taxable Amount</b>                   |              |                 | <b>ERO calculated field</b>                             |
| <b>COLUMN A10</b>  | <b>District Tax Due</b>                 |              |                 | <b>ERO calculated field</b>                             |
| <b>LINE A11</b>    | <b>Total District Tax</b>               |              |                 | <b>ERO calculated field</b>                             |

# APPENDIX C – TAX TABLES

# **Sales and Use Tax Rates**

As of 07/01/00

The standard statewide tax rate is 7.25% and is applicable to all counties in California. In addition, California has many special taxing jurisdictions (districts), which are funded by a transactions (sales) and use tax rate that is added to the standard statewide rate. The tax rates for these districts range from 0.125% to 0.50% per district. In some areas, there is more than one district tax in effect. In others, there is no district tax in effect.

Special jurisdictions can be effective for a finite period of time only, or for an on-going continued period of time. Jurisdiction effective periods can overlap. A special jurisdiction code can represent a single jurisdiction or a combination of jurisdictions. Below is a table of special jurisdiction codes and the corresponding rates, both current and discontinued.

## **Special Jurisdiction District Taxes, Rates, and Effective Dates**

| Special Jurisdiction Code | Description                                  | Rate    | Effective Date | End Date |
|---------------------------|--|---------|----------------|----------|
| 10                        | ALAMEDA COUNTY TRANSPORTATION AUTHORITY      | 0.00500 | 19870401       | 99999999 |
| 11                        |  | 0.01000 | 19870401       | 99999999 |
| 20                        | ALAMEDA COUNTY BART                          | 0.00500 | 19700401       | 99999999 |
| 21                        | CONTRA COSTA COUNTY BART                     | 0.00500 | 19700401       | 99999999 |
| 24                        | CONTRA COSTA TRANSPORTATION AUTHORITY        | 0.00500 | 19890331       | 99999999 |
| 25                        |  | 0.01000 | 19890401       | 99999999 |
| 47                        | DEL NORTE COUNTY DISTRICT                    | 0.00500 | 19930630       | 19980630 |
| 70                        | CITY OF PLACERVILLE PUBLIC SAFETY            | 0.00250 | 19990331       | 99999999 |
| 12                        | FRESNO COUNTY TRANSPORTATION AUTHORITY       | 0.00500 | 19870701       | 99999999 |
| 48                        | FRESNO METROPOLITAN PROJECTS AUTHORITY       | 0.00100 | 19930630       | 19960320 |
| 49                        |  | 0.00600 | 19930701       | 19960320 |
| 71                        | FRESNO COUNTY PUBLIC LIBRARY                 | 0.00125 | 19990331       | 99999999 |
| 72                        |  | 0.00625 | 19990401       | 99999999 |
| 73                        | CITY OF CLOVIS PUBLIC SAFETY TRANSACTION     | 0.00300 | 20000331       | 99999999 |
| 74                        |  | 0.00925 | 20000401       | 99999999 |
| 29                        | IMPERIAL COUNTY LOCAL TRANSPORTATION A       | 0.00500 | 19900331       | 99999999 |
| 45                        | CITY OF CALEXICO HEFFERNAN HOSPITAL DISTRICT | 0.00500 | 19920930       | 99999999 |
| 46                        |  | 0.01000 | 19921001       | 99999999 |
| 14                        | INYO COUNTY RURAL COUNTIES TRANSACTION       | 0.00500 | 19881001       | 99999999 |
| 58                        | CITY OF CLEARLAKE PUBLIC SAFETY TRANSACTION  | 0.00500 | 19950630       | 99999999 |
| 5                         | LOS ANGELES COUNTY TRANSPORTATION COMMISSION | 0.00500 | 19820701       | 99999999 |
| 35                        | LOS ANGELES COUNTY TRANSPORTATION COMMISSION | 0.00500 | 19910331       | 99999999 |

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| Special<br>Jurisdiction<br>Code | Description   | Rate    | Effective<br>Date | End Date |
|---------------------------------|---|---------|-------------------|----------|
| 36                              | AVALON MUNICIPAL HOSPITAL &<br>CLINIC TRANSACTION AND USE<br>TAX                                | 0.01000 | 19910401          | 99999999 |
| 77                              |   | 0.00500 | 20001001          | 99999999 |
| 78                              |   | 0.01500 | 20001001          | 99999999 |
| 34                              | MADERA COUNTY<br>TRANSPORTATION AUTHORITY   | 0.00500 | 19900930          | 99999999 |
| 76                              | MARIPOSA COUNTY<br>HEALTHCARE AUTHORITY   | 0.00500 | 20000630          | 99999999 |
| 32                              | MONTEREY COUNTY PUBLIC<br>REPAIR AND IMPROVEMENT  | 0.00500 | 19900331          | 19920930 |
| 65                              | NAPA COUNTY FLOOD<br>PROTECTION & WATERSHED<br>IMPROVEMENT AUTHORITY                            | 0.00500 | 19980630          | 99999999 |
| 67                              | NEVADA COUNTY PUBLIC<br>LIBRARY   | 0.00125 | 19980930          | 99999999 |
| 68                              | TOWN OF TRUCKEE   | 0.00500 | 19980930          | 20030930 |
| 69                              |   | 0.00625 | 19981001          | 20030930 |
| 37                              | ORANGE COUNTY LOCAL<br>TRANSPORTATION AUTHORITY   | 0.00500 | 19910331          | 99999999 |
| 26                              | RIVERSIDE COUNTY<br>TRANSPORTATION COMMISSION   | 0.00500 | 19890630          | 99999999 |
| 23                              | SACRAMENTO TRANSPORTATION<br>AUTHORITY  | 0.00500 | 19890331          | 99999999 |
| 15                              | SAN BENITO COUNTY<br>TRANSPORTATION AUTHORITY<br>SAN BENITO COUNTY GENERAL<br>FUND AUGMENTATION | 0.00500 | 19881231          | 19981231 |
| 53                              |   | 0.00500 | 19931231          | 19971231 |
| 54                              |   | 0.01000 | 19940101          | 19971231 |
| 31                              | SAN BERNARDINO COUNTY<br>TRANSPORTATION AUTHORITY   | 0.00500 | 19900331          | 99999999 |
| 13                              | SAN DIEGO COUNTY REGIONAL<br>TRANSPORTATION   | 0.00500 | 19880401          | 99999999 |
| 16                              | SAN DIEGO COUNTY REGIONAL<br>JUSTICE FACILITY   | 0.00500 | 19881231          | 19920213 |
| 17                              |   | 0.01000 | 19890101          | 19920213 |
| 22                              | SAN FRANCISCO COUNTY BART<br>SAN FRANCISCO COUNTY<br>TRANSPORTATION AUTHORITY                   | 0.00500 | 19700401          | 99999999 |
| 27                              |   | 0.00500 | 19900331          | 99999999 |
| 28                              | SAN FRANCISCO EDUCATIONAL<br>FINANCING AUTHORITY  | 0.01000 | 19900401          | 19920331 |
| 43                              |   | 0.00250 | 19920201          | 19930630 |
| 44                              | SAN FRANCISCO COUNTY PUBLIC<br>FINANCE AUTHORITY  | 0.01250 | 19920401          | 19930630 |
| 50                              |   | 0.01000 | 19930701          | 19930930 |
| 51                              |   | 0.00250 | 19930930          | 99999999 |
| 52                              |   | 0.01250 | 19931001          | 99999999 |
| 38                              | SAN JOAQUIN COUNTY<br>TRANSPORTATION AUTHORITY  | 0.00500 | 19910331          | 99999999 |
| 2                               | SAN MATEO COUNTY TRANSIT<br>DISTRICT  | 0.00500 | 19820701          | 99999999 |
| 18                              | SAN MATEO COUNTY<br>TRANSPORTATION AUTHORITY  | 0.00500 | 19881231          | 99999999 |
| 19                              |   | 0.01000 | 19890101          | 99999999 |
| 30                              | SANTA BARBARA COUNTY LOCAL<br>TRANSPORTATION  | 0.00500 | 19900331          | 99999999 |
| 3                               | SANTA CLARA COUNTY TRANSIT<br>DISTRICT  | 0.00500 | 19761001          | 99999999 |
| 6                               | SANTA CLARA COUNTY TRAFFIC<br>AUTHORITY   | 0.00500 | 19850401          | 19950331 |

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| Special Jurisdiction Code | Description   | Rate    | Effective Date | End Date |
|---------------------------|---|---------|----------------|----------|
| 7                         |   | 0.01000 | 19850401       | 19950331 |
| 63                        | SANTA CLARA COUNTY TRANSACTIONS AND USE TAX               | 0.00500 | 19970331       | 99999999 |
| 64                        |   | 0.01000 | 19970401       | 99999999 |
| 4                         | SANTA CRUZ METROPOLITAN TRANSIT DISTRICT                  | 0.00500 | 19790101       | 99999999 |
| 40                        | SANTA CRUZ COUNTY EARTHQUAKE RECOVERY                     | 0.00500 | 19910331       | 19970331 |
| 41                        |   | 0.01000 | 19910401       | 19970331 |
| 61                        | SANTA CRUZ COUNTY PUBLIC LIBRARY TRANSACTIONS AND USE TAX | 0.00250 | 19970331       | 99999999 |
| 62                        |   | 0.00750 | 19970401       | 99999999 |
| 66                        | SOLANO COUNTY PUBLIC LIBRARY                              | 0.00125 | 19980930       | 99999999 |
| 39                        | SONOMA COUNTY OPEN SPACE AUTHORITY                        | 0.00250 | 19910331       | 99999999 |
| 59                        | STANISLAUS COUNTY LIBRARY TRANSACTIONS AND USE TAX        | 0.00125 | 19950630       | 99999999 |
| 60                        | TULARE COUNTY TRANSACTIONS AND USE TAX                    | 0.00500 | 19950930       | 19971231 |
| 75                        | CITY OF WOODLAND GENERAL REVENUE TRANSACTIONS AND USE TAX | 0.00500 | 20000630       | 99999999 |

The following table is a list of all California Counties and the corresponding County Codes used by the Board of Equalization.

| County              | County Code | County                 | County Code | County                   | County Code |
|---------------------|-------------|------------------------|-------------|--------------------------|-------------|
| <b>Alameda</b>      | 01          | <b>Mariposa</b>        | 22          | <b>Santa Clara</b>       | 43          |
| <b>Alpine</b>       | 02          | <b>Mendocino</b>       | 23          | <b>Santa Cruz</b>        | 44          |
| <b>Amador</b>       | 03          | <b>Merced</b>          | 24          | <b>Shasta</b>            | 45          |
| <b>Butte</b>        | 04          | <b>Modoc</b>           | 25          | <b>Sierra</b>            | 46          |
| <b>Calaveras</b>    | 05          | <b>Mono</b>            | 26          | <b>Siskiyou</b>          | 47          |
| <b>Colusa</b>       | 06          | <b>Monterey</b>        | 27          | <b>Solano</b>            | 48          |
| <b>Contra Costa</b> | 07          | <b>Napa</b>            | 28          | <b>Sonoma</b>            | 49          |
| <b>Del Norte</b>    | 08          | <b>Nevada</b>          | 29          | <b>Stanislaus</b>        | 50          |
| <b>El Dorado</b>    | 09          | <b>Orange</b>          | 30          | <b>Sutter</b>            | 51          |
| <b>Fresno</b>       | 10          | <b>Placer</b>          | 31          | <b>Tehama</b>            | 52          |
| <b>Glenn</b>        | 11          | <b>Plumas</b>          | 32          | <b>Trinity</b>           | 53          |
| <b>Humboldt</b>     | 12          | <b>Riverside</b>       | 33          | <b>Tulare</b>            | 54          |
| <b>Imperial</b>     | 13          | <b>Sacramento</b>      | 34          | <b>Tuolumne</b>          | 55          |
| <b>Inyo</b>         | 14          | <b>San Benito</b>      | 35          | <b>Ventura</b>           | 56          |
| <b>Kern</b>         | 15          | <b>San Bernardino</b>  | 36          | <b>Yolo</b>              | 57          |
| <b>Kings</b>        | 16          | <b>San Diego</b>       | 37          | <b>Yuba</b>              | 58          |
| <b>Lake</b>         | 17          | <b>San Francisco</b>   | 38          | <b>Out of State Code</b> | 59          |
| <b>Lassen</b>       | 18          | <b>San Joaquin</b>     | 39          |                          |             |
| <b>Los Angeles</b>  | 19          | <b>San Luis Obispo</b> | 40          |                          |             |
| <b>Madera</b>       | 20          | <b>San Mateo</b>       | 41          |                          |             |
| <b>Marin</b>        | 21          | <b>Santa Barbara</b>   | 42          |                          |             |

# **APPENDIX D – TABLE OF INTEREST AND PENALTY**



# Board of Equalization

## Sales and Use Tax

### Interest and Penalty Rules

#### January 1, 1999 to the Present

**Interest.** Interest is currently calculated on a per-month basis. That is, one month's interest is charged for each month or fraction of a month that a payment is late. For example, if a payment is three days late, a full month's interest is due. Or, if a payment is one month and three days late, two month's interest is due.

Interest rates are evaluated every January and July to determine whether a change is required. The current interest rate applied to *over-due and unpaid taxes* is 11 percent per year. These rates will remain in effect through December 31, 2000, or later, as explained below. The interest rate applied to unpaid or underpaid taxes is based on the rate charged by the Internal Revenue Service plus 3 percent. By law, the rates must be evaluated by the Board every January and July. If it is determined that a rate change is required, the change takes effect 6 months later and remains in effect for at least 6 months. When calculating interest, the Board uses a "modified adjusted rate per month." That is, the annual rate is adjusted to its monthly equivalent. For example, an 11 percent annual rate translates to an adjusted monthly rate of .00917. The adjusted rate is used for each month or fraction of a month that a tax payment is overdue until the interest rate changes. When the interest rate changes, a new adjusted rate is used. Interest accumulates from the day after the date on which the amount of tax first became due.

The table below identifies the interest rates used since Jan 1, 1999.

| Calculation Method | Effective date | End date   | Rate       |
|--------------------|----------------|------------|------------|
| Simple/ Monthly    | 01/ 01/ 00     |            | 11.0000000 |
| Simple/ Monthly    | 07/ 01/ 99     | 12/ 31/ 99 | 10.0000000 |
| Simple/ Monthly    | 01/ 01/ 99     | 06/ 30/ 99 | 11.0000000 |

**Penalty charges.** A taxpayer is subject to a 10 percent penalty if the tax return is not filed by its due date or a 10 percent penalty if the tax payment is late.

If the taxpayer files a late return *and* makes a late payment, the penalty will not exceed 10 percent of the amount of tax due for the reporting period. *Example.* A tax liability of \$1,000 for the reporting period is due but the return and payment are filed late. As noted above, a 10 percent penalty applies to each infraction. However, the total penalty amount due is limited to \$100 (10 percent of the total tax liability.)

To be timely, electronically submitted tax returns and payments must be received by the Board of Equalization by the due date of the return period. If the due date falls on a Saturday, Sunday, or legal holiday, returns received by the next business day are considered timely.

# **APPENDIX E – TAX DUE DATES**

## TAX DUE DATES

Tax returns are considered timely when transmitted on or before the due date of the return. The return and payment due dates are as follows:

| TAX DUE DATES FOR BUSINESSES THAT FILE ON A MONTHLY BASIS |                          |
|---|--------------------------|
| Reporting Period  | Tax Due Date             |
| January   | February 28 <sup>1</sup> |
| February  | March 31                 |
| March   | April 30                 |
| April   | May 31                   |
| May   | June 30                  |
| June  | July 31                  |
| July  | August 31                |
| August  | September 30             |
| September   | October 31               |
| October   | November 30              |
| November  | December 31              |
| December  | January 31               |

| TAX DUE DATES FOR BUSINESSES THAT FILE ON A QUARTERLY BASIS |              |
|---|--------------|
| Reporting Period  | Tax Due Date |
| 1 <sup>st</sup> Quarter (January – March)                   | April 30     |
| 2 <sup>nd</sup> Quarter (April – June)                      | July 31      |
| 3 <sup>rd</sup> Quarter (July – September)                  | October 31   |
| 4 <sup>th</sup> Quarter (October – December)                | January 31   |

<sup>1</sup> This date will change to February 29<sup>th</sup> in leap years.

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## TAX DUE DATES FOR BUSINESSES THAT FILE ON A YEARLY BASIS

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| Reporting Period                     | Tax Due Date |
|--------------------------------------|--------------|
| Calendar Yearly (January – December) | January 31   |
| Fiscal Yearly (July – June)          | July 31      |

In addition, there are accounts on “special reporting” bases that also file throughout the year, but do not follow the charts listed above.

### **WEEKENDS AND HOLIDAYS**

A tax due date that falls on a weekend or holiday (national or State of California) will move to the next business day.

The following holidays are recognized by the State of California:

|                                 |                             |
|---------------------------------|-----------------------------|
| New Year’s Day.....             | January 1                   |
| Martin L. King Day.....         | Third Monday in January     |
| Lincoln’s Birthday.....         | February 12                 |
| President’s Day.....            | Third Monday in February    |
| Cesar Chavez Day.....           | March 31                    |
| Memorial Day.....               | Last Monday in May          |
| Independence Day.....           | July 4                      |
| Labor Day.....                  | First Monday in September   |
| Columbus Day.....               | Second Monday in October    |
| Veteran’s Day.....              | November 11                 |
| Thanksgiving Day.....           | Fourth Thursday in November |
| Day after Thanksgiving Day..... | Friday after Thanksgiving   |
| Christmas.....                  | December 25                 |